

Maintenance Assessment Districts

Council District: All

Assessment District Management

Fund: 70208

Assessment District Management				
	FY 2004 BUDGET		FY 2005 BUDGET	
			FY 2006 FINAL	
Positions	9.25		8.25	
Personnel Expense	\$	811,521	\$	831,633
Non-Personnel Expense	\$	596,104	\$	575,993
TOTAL	\$	1,407,625	\$	1,407,626
			\$	1,527,172

Park and Recreation Department Assessment District Management (Management) provides oversight of 43 of the City's Maintenance Assessment Districts. Management responsibilities include calculating and enrolling assessments with the County Assessor's Office; providing direct management support; overseeing contracts, inspections, and district budgeting; analyzing and updating budgets; processing reimbursements; issuing manual billings; providing information technology and communication support; and providing professional support from the City Attorney's Office, City Auditor and Comptroller's Office, and City Purchasing Agent. In addition, Management assists communities and developers in the formation of new Maintenance Assessment Districts; meets regularly with property owners to explain how assessments are calculated and expended; and responds to hundreds of citizen inquiries each month.

All Park and Recreation Department Maintenance Assessment District advisory committees reviewed the Annual Fiscal Year 2006 Budget for the Assessment District Management Fund as part of their budget approval process.

ASSESSMENT DISTRICT MANAGEMENT	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Prior Year Reserves	\$ 186,598	\$ 283,334	\$ 177,463
TOTAL BALANCE	\$ 186,598	\$ 283,334	\$ 177,463
REVENUE			
Interest	\$ 7,500	\$ 10,500	\$ 10,500
Miscellaneous	\$ 1,213,527	\$ 1,113,792	\$ 1,339,209
TOTAL REVENUE	\$ 1,221,027	\$ 1,124,292	\$ 1,349,709
TOTAL BALANCE AND REVENUE	\$ 1,407,625	\$ 1,407,626	\$ 1,527,172
OPERATING EXPENSE			
Contractual	\$ 45,000	\$ -	\$ -
Equipment Outlay	\$ 22,500	\$ -	\$ -
Incidental	\$ 400,959	\$ 432,985	\$ 425,455
Personnel	\$ 811,521	\$ 831,633	\$ 802,225
Utilities	\$ 14,075	\$ 16,148	\$ 15,482
TOTAL OPERATING EXPENSE	\$ 1,294,055	\$ 1,280,766	\$ 1,243,162
TOTAL EXPENSE	\$ 1,294,055	\$ 1,280,766	\$ 1,243,162

Maintenance Assessment Districts

Council District: All

Assessment District Management

Fund: 70208

ASSESSMENT DISTRICT MANAGEMENT	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 113,570	\$ 126,860	\$ 284,010
TOTAL RESERVE	\$ 113,570	\$ 126,860	\$ 284,010
TOTAL RESERVE	\$ 113,570	\$ 126,860	\$ 284,010
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 1,407,625	\$ 1,407,626	\$ 1,527,172

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 4

Bay Terraces - Honey Drive MAD

Fund: 70272

Bay Terraces - Honey Drive MAD			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	0.02
Personnel Expense	\$ -	\$ -	\$ 1,734
Non-Personnel Expense	\$ -	\$ -	\$ 22,483
TOTAL	\$ -	\$ -	\$ 24,217

The Bay Terraces - Honey Drive Maintenance Assessment District (District) was established on December 14, 1982 to provide maintenance of an open space area located south of Paradise Road, east of Woodman Drive and north of Alsacia Street. In Fiscal Year 2005, the District was part of the larger Bay Terraces Maintenance Assessment District, which consisted of two Sub-Districts (1 and 5). In Fiscal Year 2006, Bay Terraces Sub-District #5 is renamed as Bay Terraces - Honey Drive.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. The District does not have an established citizen advisory committee. Bay Terraces - Honey Drive assessments are not eligible for cost indexing; as a result, the contingency reserve contains funding for future maintenance obligations.

BAY TERRACES - HONEY DRIVE MAD	FY 2004* BUDGET ⁽¹⁾	FY 2005* BUDGET ⁽¹⁾	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ -	\$ 13,859
TOTAL BALANCE	\$ -	\$ -	\$ 13,859
REVENUE			
Assessments	\$ -	\$ -	\$ 10,142
Environmental Growth Fund	\$ -	\$ -	\$ 60
Interest	\$ -	\$ -	\$ 156
TOTAL REVENUE	\$ -	\$ -	\$ 10,358
TOTAL BALANCE AND REVENUE	\$ -	\$ -	\$ 24,217
OPERATING EXPENSE			
Contractual	\$ -	\$ -	\$ 6,763
Incidental	\$ -	\$ -	\$ 1,010
Personnel	\$ -	\$ -	\$ 1,734
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 9,507
TOTAL EXPENSE	\$ -	\$ -	\$ 9,507

Maintenance Assessment Districts

Council District: 4

Bay Terraces - Honey Drive MAD

Fund: 70272

BAY TERRACES - HONEY DRIVE MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET ⁽¹⁾	BUDGET ⁽¹⁾	FINAL
RESERVE			
Contingency Reserve	\$ -	\$ -	\$ 14,710
TOTAL RESERVE	\$ -	\$ -	\$ 14,710
TOTAL RESERVE	\$ -	\$ -	\$ 14,710
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ -	\$ -	\$ 24,217

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

(1) In Fiscal Year 2004 and Fiscal Year 2005, the Bay Terraces Honey Drive Maintenance Assessment District was part of the Bay Terraces Maintenance Assessment District. For Fiscal Year 2006, the budget for the newly separated district is shown in this Revenue and Expense Statement. For previous fiscal year budgets [Fiscal Year 2004 and Fiscal Year 2005], refer to Bay Terraces Maintenance Assessment District in the appropriate budget document.

Maintenance Assessment Districts

Council District: 4

Bay Terraces - Parkside MAD

Fund: 70271

Bay Terraces - Parkside MAD			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	0.05
Personnel Expense	\$ -	\$ -	\$ 4,332
Non-Personnel Expense	\$ -	\$ -	\$ 51,652
TOTAL	\$ -	\$ -	\$ 55,984

The Bay Terraces - Parkside Maintenance Assessment District (District) was established on December 14, 1982 to provide maintenance of an open space greenbelt located north of Parkside Avenue and south of Manos Drive. Through a transfer from the General Fund, the District also maintains a small portion of Parkside Park. In Fiscal Year 2005, the District was part of the larger Bay Terraces Maintenance Assessment District, which consisted of two Sub-Districts (1 and 5). In Fiscal Year 2006, Bay Terraces Sub-District #1 is renamed as Bay Terraces - Parkside.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. The Bay Terraces Maintenance Assessment District Advisory Committee approved the budget on January 8, 2005. A reserve fund has been established for repair and replacement of District amenities. In addition, the advisory committee approved increasing the assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

BAY TERRACES - PARKSIDE MAD	FY 2004* BUDGET ⁽¹⁾	FY 2005* BUDGET ⁽¹⁾	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ -	\$ 21,909
TOTAL BALANCE	\$ -	\$ -	\$ 21,909
REVENUE			
Assessments	\$ -	\$ -	\$ 32,986
Environmental Growth Fund	\$ -	\$ -	\$ 61
General Fund	\$ -	\$ -	\$ 821
Interest	\$ -	\$ -	\$ 207
TOTAL REVENUE	\$ -	\$ -	\$ 34,075
TOTAL BALANCE AND REVENUE	\$ -	\$ -	\$ 55,984
OPERATING EXPENSE			
Contractual	\$ -	\$ -	\$ 14,671
Incidental	\$ -	\$ -	\$ 3,400
Personnel	\$ -	\$ -	\$ 4,332
Utilities	\$ -	\$ -	\$ 7,344
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 29,747
TOTAL EXPENSE	\$ -	\$ -	\$ 29,747

Maintenance Assessment Districts

Bay Terraces - Parkside MAD

Council District: 4

Fund: 70271

BAY TERRACES - PARKSIDE MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET ⁽¹⁾	BUDGET ⁽¹⁾	FINAL
RESERVE			
Contingency Reserve	\$ -	\$ -	\$ 26,237
TOTAL RESERVE	\$ -	\$ -	\$ 26,237
TOTAL RESERVE	\$ -	\$ -	\$ 26,237
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ -	\$ -	\$ 55,984

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

⁽¹⁾ In Fiscal Year 2004 and Fiscal Year 2005, the Bay Terraces Parkside Maintenance Assessment District was part of the Bay Terraces Maintenance Assessment District. For Fiscal Year 2006, the budget for the newly separated district is shown in this Revenue and Expense Statement. For previous fiscal year budgets [Fiscal Year 2004 and Fiscal Year 2005], refer to Bay Terraces Maintenance Assessment District in the appropriate budget document.

Maintenance Assessment Districts

Council District: 1

Bird Rock MAD

Fund: 70281

Bird Rock MAD			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	0.00
Personnel Expense	\$ -	\$ -	\$ -
Non-Personnel Expense	\$ -	\$ -	\$ 165,007
TOTAL	\$ -	\$ -	\$ 165,007

The Bird Rock Maintenance Assessment District (District) was established on August 2, 2005 to maintain landscaping, hardscaped surfaces and improvements located in dedicated public rights-of-ways within the District including medians, sidewalks, bulb outs, monuments, kiosks, curbs and gutters. Maintenance may include but is not limited to litter control, fertilizing, irrigation, weed control, pest control, pruning, edging, tree maintenance for plant health and appearance, hardscape and streetscape cleaning; incidental traffic control; security; and the maintenance of irrigation, electrical and similar system components. The district is located south of La Canada Street; west of Folsom Drive, Bellevue Avenue and Linda Rosa Avenue; north of Wrelton Drive; and east of the Pacific Ocean.

The Annual Fiscal Year 2006 Budget is based on anticipated District costs, including formation costs and assets expected to be brought on-line during Fiscal Year 2006. The District will be administered through an agreement with the City by the non-profit Bird Rock Community Development Corporation (d.b.a. Bird Rock Community Council or BRCC).

BIRD ROCK MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
REVENUE			
Assessments	\$ -	\$ -	\$ 165,007
TOTAL REVENUE	\$ -	\$ -	\$ 165,007
TOTAL BALANCE AND REVENUE	\$ -	\$ -	\$ 165,007
OPERATING EXPENSE			
Contractual	\$ -	\$ -	\$ 30,000
Incidental	\$ -	\$ -	\$ 10,007
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 40,007
TOTAL EXPENSE	\$ -	\$ -	\$ 40,007

Maintenance Assessment Districts

Council District: 1

Bird Rock MAD

Fund: 70281

BIRD ROCK MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Reserve	\$ -	\$ -	\$ 25,000
TOTAL RESERVE	\$ -	\$ -	\$ 25,000
TOTAL RESERVE	\$ -	\$ -	\$ 25,000
BALANCE	\$ -	\$ -	\$ 100,000
TOTAL EXPENSE, RESERVE AND BALANCE	\$ -	\$ -	\$ 165,007

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 1

Black Mtn Ranch South MAD

Fund: 70265

Black Mtn Ranch South MAD			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	0.75
Personnel Expense	\$ -	\$ -	\$ 64,959
Non-Personnel Expense	\$ -	\$ 119,995	\$ 536,450
TOTAL	\$ -	\$ 119,995	\$ 601,409

The Black Mountain Ranch South Maintenance Assessment District (District) was established on March 30, 2004, to provide maintenance of specified landscaped and hardscaped medians, landscaped rights-of-way, adjacent slopes, sidewalks, gutters, and brow ditches within the District. The areas to be maintained generally consist of a drought-tolerant, semi-native landscape palette that requires a limited amount of water (approximately 15 inches of annual irrigation). The maintenance areas are located along three primary corridors in the southern part of the Black Mountain Ranch Community Planning Area: Carmel Valley Road, Camino Del Sur, and San Dieguito Road.

The Annual Fiscal Year 2006 Budget is based on anticipated District costs, and annual assessments are based on the assets expected to be on-line during Fiscal Year 2006. There is currently no citizen advisory committee.

BLACK MTN RANCH SOUTH MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ -	\$ 41,500
TOTAL BALANCE	\$ -	\$ -	\$ 41,500
REVENUE			
Assessment	\$ -	\$ 119,995	\$ 367,332
Environmental Growth Fund	\$ -	\$ -	\$ 1,096
Gas Tax Fund	\$ -	\$ -	\$ 187,981
Interest	\$ -	\$ -	\$ 3,500
TOTAL REVENUE	\$ -	\$ 119,995	\$ 559,909
TOTAL BALANCE AND REVENUE	\$ -	\$ 119,995	\$ 601,409
OPERATING EXPENSE			
Contractual	\$ -	\$ -	\$ 297,351
Incidental	\$ -	\$ 56,166	\$ 51,151
Personnel	\$ -	\$ -	\$ 64,959
Utilities	\$ -	\$ -	\$ 35,305
TOTAL OPERATING EXPENSE	\$ -	\$ 56,166	\$ 448,766
TOTAL EXPENSE	\$ -	\$ 56,166	\$ 448,766

Maintenance Assessment Districts

Council District: 1

Black Mtn Ranch South MAD

Fund: 70265

BLACK MTN RANCH SOUTH MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ -	\$ 63,829	\$ 152,643
TOTAL RESERVE	\$ -	\$ 63,829	\$ 152,643
TOTAL RESERVE	\$ -	\$ 63,829	\$ 152,643
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ -	\$ 119,995	\$ 601,409

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 5

Calle Cristobal MAD

Fund: 70230

Calle Cristobal MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	0.30		0.30	0.20
Personnel Expense	\$ 22,586	\$	23,950	\$ 17,322
Non-Personnel Expense	\$ 265,233	\$	284,135	\$ 307,978
TOTAL	\$ 287,819	\$	308,085	\$ 325,300

The Calle Cristobal Maintenance Assessment District (District) was established in July 1987 to provide maintenance for street trees and shrubs, landscaped medians, vegetated sound barriers, landscaped rights-of-way, decorative medians and gutter sweeping. The improvements are located along portions of Calle Cristobal, Camino Ruiz, and Camino Santa Fe. The District maintains 55,135 square feet of landscaped medians, 93,793 square feet of paved medians, 364,638 square feet of landscaped rights-of-way, and 47,598 linear feet of curbs and gutters.

The Annual Fiscal Year 2006 Budget was approved by the Calle Cristobal Maintenance Assessment District Advisory Committee on March 1, 2005. In addition, the advisory committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

CALLE CRISTOBAL MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 108,395	\$ 123,159	\$ 119,918
TOTAL BALANCE	\$ 108,395	\$ 123,159	\$ 119,918
REVENUE			
Assessments	\$ 165,975	\$ 171,223	\$ 177,500
Gas Tax Fund	\$ 11,143	\$ 11,512	\$ 25,691
Interest	\$ 2,306	\$ 2,191	\$ 2,191
TOTAL REVENUE	\$ 179,424	\$ 184,926	\$ 205,382
TOTAL BALANCE AND REVENUE	\$ 287,819	\$ 308,085	\$ 325,300
OPERATING EXPENSE			
Contractual	\$ 122,620	\$ 141,169	\$ 125,915
Incidental	\$ 24,059	\$ 85,936	\$ 24,846
Personnel	\$ 22,586	\$ 23,950	\$ 17,322
Utilities	\$ 38,628	\$ 36,663	\$ 34,511
TOTAL OPERATING EXPENSE	\$ 207,893	\$ 287,718	\$ 202,594
TOTAL EXPENSE	\$ 207,893	\$ 287,718	\$ 202,594

Maintenance Assessment Districts

Council District: 5

Calle Cristobal MAD

Fund: 70230

CALLE CRISTOBAL MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 79,926	\$ 20,367	\$ 122,706
TOTAL RESERVE	\$ 79,926	\$ 20,367	\$ 122,706
TOTAL RESERVE	\$ 79,926	\$ 20,367	\$ 122,706
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 287,819	\$ 308,085	\$ 325,300

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 1

Campus Point MAD

Fund: 70218

Campus Point MAD					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.05		0.05		0.05
Personnel Expense	\$	3,764	\$	3,995	\$ 4,332
Non-Personnel Expense	\$	26,019	\$	33,819	\$ 36,524
TOTAL	\$	29,783	\$	37,814	\$ 40,856

The Campus Point Maintenance Assessment District (District) was originally established in May 1981 to provide maintenance activities along Campus Point Drive such as: edging, irrigation, gutter sweeping, sidewalk sweeping and maintenance, collection and disposal of fallen branches and trees, revegetation and replacement of damaged plant material, tree and shrub trimming, fertilization, weeding, pest control, and ongoing inspection and repairs. The District also provides maintenance of 25 acres of open space.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. The District does not have an established citizen advisory committee. Campus Point assessments are not eligible for cost indexing.

CAMPUS POINT MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 4,050	\$ 12,081	\$ 15,083
TOTAL BALANCE	\$ 4,050	\$ 12,081	\$ 15,083
REVENUE			
Assessments	\$ 24,769	\$ 24,769	\$ 24,769
Environmental Growth Fund	\$ 666	\$ 666	\$ 754
Interest	\$ 298	\$ 298	\$ 250
TOTAL REVENUE	\$ 25,733	\$ 25,733	\$ 25,773
TOTAL BALANCE AND REVENUE	\$ 29,783	\$ 37,814	\$ 40,856
OPERATING EXPENSE			
Contractual	\$ 9,020	\$ 13,650	\$ 16,859
Incidental	\$ 3,187	\$ 3,424	\$ 3,406
Personnel	\$ 3,764	\$ 3,995	\$ 4,332
Utilities	\$ 4,939	\$ 6,034	\$ 4,686
TOTAL OPERATING EXPENSE	\$ 20,910	\$ 27,103	\$ 29,283
TOTAL EXPENSE	\$ 20,910	\$ 27,103	\$ 29,283

Maintenance Assessment Districts

Council District: 1

Campus Point MAD

Fund: 70218

CAMPUS POINT MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 8,873	\$ 10,711	\$ 11,573
TOTAL RESERVE	\$ 8,873	\$ 10,711	\$ 11,573
TOTAL RESERVE	\$ 8,873	\$ 10,711	\$ 11,573
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 29,783	\$ 37,814	\$ 40,856

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 5

Carmel Mountain Ranch MAD

Fund: 70233

Carmel Mountain Ranch MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	
			FY 2006 FINAL	
Positions	0.50		0.40	
Personnel Expense	\$	37,639	\$	31,937
Non-Personnel Expense	\$	399,202	\$	467,759
TOTAL	\$	436,841	\$	499,696
			\$	573,107

The Carmel Mountain Ranch Maintenance Assessment District (District) was established in October 1985 to provide maintenance for landscaped medians, paved medians, landscaped rights-of-way and sloped areas, curbs and gutters and decorative median lighting. The District maintains 185,054 square feet of landscaped medians, 223,401 square feet of paved medians, 790,176 square feet of landscaped rights-of-way and adjacent areas, 146,156 linear feet of curbs and gutters, 129,667 square feet of landscaped slopes, and 103 decorative median light fixtures.

The Carmel Mountain Ranch Maintenance Assessment District Advisory Committee approved the Annual Fiscal Year 2006 Budget on March 3, 2005. A reserve fund has been established for repair and replacement of District amenities. In addition, the advisory committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

CARMEL MOUNTAIN RANCH MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 121,908	\$ 174,208	\$ 198,335
TOTAL BALANCE	\$ 121,908	\$ 174,208	\$ 198,335
REVENUE			
Assessments	\$ 273,848	\$ 282,960	\$ 293,337
Gas Tax Fund	\$ 36,214	\$ 37,414	\$ 76,116
Interest	\$ 4,871	\$ 5,114	\$ 5,319
TOTAL REVENUE	\$ 314,933	\$ 325,488	\$ 374,772
TOTAL BALANCE AND REVENUE	\$ 436,841	\$ 499,696	\$ 573,107
OPERATING EXPENSE			
Contractual	\$ 188,000	\$ 190,000	\$ 233,098
Incidental	\$ 59,039	\$ 110,113	\$ 39,809
Personnel	\$ 37,639	\$ 31,937	\$ 25,982
Utilities	\$ 53,751	\$ 57,353	\$ 47,366
TOTAL OPERATING EXPENSE	\$ 338,429	\$ 389,403	\$ 346,255
TOTAL EXPENSE	\$ 338,429	\$ 389,403	\$ 346,255

Maintenance Assessment Districts

Council District: 5

Carmel Mountain Ranch MAD

Fund: 70233

CARMEL MOUNTAIN RANCH MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 98,412	\$ 110,293	\$ 226,852
TOTAL RESERVE	\$ 98,412	\$ 110,293	\$ 226,852
TOTAL RESERVE	\$ 98,412	\$ 110,293	\$ 226,852
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 436,841	\$ 499,696	\$ 573,107

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 1

Carmel Valley MAD

Fund: 70220

Carmel Valley MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	2.00		2.00	2.00
Personnel Expense	\$ 150,600	\$	159,688	\$ 173,226
Non-Personnel Expense	\$ 1,975,131	\$	2,103,232	\$ 2,103,473
TOTAL	\$ 2,125,731	\$	2,262,920	\$ 2,276,699

The Carmel Valley Maintenance Assessment District (District) was established in July 1987 to provide maintenance for landscaped medians, paved medians, landscaped rights-of-way, slopes, mini-parks, community parks, and open space within the District boundaries. The District maintains 301,139 square feet of landscaped medians, 118,646 square feet of paved medians, 6.99 acres of landscaped rights-of-way, 48.66 acres of landscaped slopes, 5.63 acres of revegetated native perimeter slopes, 39.42 acres of mini parks, 56,718 linear feet of gutters and brow ditches, 6.72 acres of sidewalks, 1.08 acres of freeway easements, and 81.14 acres of open space. Through a contribution from the General Fund, the District maintains the frontage of Carmel Valley Fire Station #24 at the intersection of Del Mar Heights Road and El Camino Real.

The Carmel Valley Community Planning Committee approved, in an advisory capacity, the Annual Fiscal Year 2006 Budget on March 8, 2005. In addition, the planning committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

CARMEL VALLEY MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 636,003	\$ 610,505	\$ 527,501
TOTAL BALANCE	\$ 636,003	\$ 610,505	\$ 527,501
REVENUE			
Assessments	\$ 1,423,906	\$ 1,561,218	\$ 1,618,616
Environmental Growth Fund	\$ 2,161	\$ 2,161	\$ 2,447
Gas Tax Fund	\$ 33,246	\$ 57,602	\$ 96,778
General Fund	\$ -	\$ -	\$ 6,984
Interest	\$ 30,415	\$ 31,434	\$ 15,000
Miscellaneous	\$ -	\$ -	\$ 9,373
TOTAL REVENUE	\$ 1,489,728	\$ 1,652,415	\$ 1,749,198
TOTAL BALANCE AND REVENUE	\$ 2,125,731	\$ 2,262,920	\$ 2,276,699
OPERATING EXPENSE			
Contractual	\$ 879,275	\$ 950,955	\$ 954,201
Incidental	\$ 220,267	\$ 205,072	\$ 245,862
Personnel	\$ 150,600	\$ 159,688	\$ 173,226

Maintenance Assessment Districts

Council District: 1

Carmel Valley MAD

Fund: 70220

CARMEL VALLEY MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
OPERATING EXPENSE			
Utilities	\$ 340,494	\$ 390,308	\$ 408,805
TOTAL OPERATING EXPENSE	\$ 1,590,636	\$ 1,706,023	\$ 1,782,094
TOTAL EXPENSE	\$ 1,590,636	\$ 1,706,023	\$ 1,782,094
RESERVE			
Contingency Reserve	\$ 535,095	\$ 556,897	\$ 494,605
TOTAL RESERVE	\$ 535,095	\$ 556,897	\$ 494,605
TOTAL RESERVE	\$ 535,095	\$ 556,897	\$ 494,605
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 2,125,731	\$ 2,262,920	\$ 2,276,699

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 1

Carmel Valley Nbhd #10 MAD

Fund: 70248

Carmel Valley Nbhd #10 MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	0.30		0.30	0.30
Personnel Expense	\$ 22,642	\$	23,950	\$ 25,984
Non-Personnel Expense	\$ 182,404	\$	182,243	\$ 436,532
TOTAL	\$ 205,046	\$	206,193	\$ 462,516

The Carmel Valley Neighborhood No. 10 (Carmel Country Highlands) Maintenance Assessment District (District) was established in Fiscal Year 1999 to provide the eventual maintenance of 1.79 acres of landscaped medians, 0.74 acres of paved medians, 4.10 acres of landscaped rights-of-way, 5.01 acres of paved rights-of-way, 5.00 acres of landscaped slopes, 280.80 acres of natural open space, 28,800 linear feet of gutters, and a 12-acre developed park.

The District is located north of the Los Peñasquitos Canyon Preserve and east of the Torrey Hills Community Planning Area. Currently, developers are transferring the assets to be maintained to the District.

The Annual Fiscal Year 2006 Budget is based on anticipated District costs and was approved by the Carmel Valley Planning Committee, in an advisory capacity, on March 8, 2005. As a result of delayed takeovers, the District has a large fund balance. In addition, the planning committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

CARMEL VALLEY NBHD #10 MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 60,796	\$ 51,694	\$ 292,007
TOTAL BALANCE	\$ 60,796	\$ 51,694	\$ 292,007
REVENUE			
Assessments	\$ 125,344	\$ 129,547	\$ 134,314
Environmental Growth Fund	\$ 2,464	\$ 7,478	\$ 8,469
Gas Tax Fund	\$ 14,023	\$ 14,935	\$ 25,226
Interest	\$ 2,419	\$ 2,539	\$ 2,500
TOTAL REVENUE	\$ 144,250	\$ 154,499	\$ 170,509
TOTAL BALANCE AND REVENUE	\$ 205,046	\$ 206,193	\$ 462,516
OPERATING EXPENSE			
Contractual	\$ 48,169	\$ 101,850	\$ 124,000
Incidental	\$ 19,361	\$ 19,822	\$ 22,805
Personnel	\$ 22,642	\$ 23,950	\$ 25,984
Utilities	\$ 33,290	\$ 23,158	\$ 42,500
TOTAL OPERATING EXPENSE	\$ 123,462	\$ 168,780	\$ 215,289
TOTAL EXPENSE	\$ 123,462	\$ 168,780	\$ 215,289

Maintenance Assessment Districts

Council District: 1

Carmel Valley Nbhd #10 MAD

Fund: 70248

CARMEL VALLEY NBHD #10 MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 81,584	\$ 37,413	\$ 247,227
TOTAL RESERVE	\$ 81,584	\$ 37,413	\$ 247,227
TOTAL RESERVE	\$ 81,584	\$ 37,413	\$ 247,227
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 205,046	\$ 206,193	\$ 462,516

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 8

Coral Gate MAD

Fund: 70255

Coral Gate MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	
			FY 2006 FINAL	
Positions	0.25		0.25	
Personnel Expense	\$	18,462	\$	19,961
Non-Personnel Expense	\$	163,095	\$	179,070
TOTAL	\$	181,557	\$	199,031
			\$	202,543

The Coral Gate Maintenance Assessment District (District) was established in Fiscal Year 1999 to provide maintenance for parkway and slope landscaping along Camino de la Plaza, Sipes Lane, and Bibler Drive; fences and walls along Camino de la Plaza; revegetation; and cowbird trapping stations in the open space easement lots within the Coral Gate subdivision.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. The District does not have an established advisory committee. A reserve fund has been established for future cowbird trapping and other requirements. Assessments are proposed to be indexed by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

CORAL GATE MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 90,980	\$ 105,543	\$ 106,880
TOTAL BALANCE	\$ 90,980	\$ 105,543	\$ 106,880
REVENUE			
Assessments	\$ 86,747	\$ 89,658	\$ 92,950
Environmental Growth Fund	\$ 188	\$ 188	\$ 213
Interest	\$ 3,642	\$ 3,642	\$ 2,500
TOTAL REVENUE	\$ 90,577	\$ 93,488	\$ 95,663
TOTAL BALANCE AND REVENUE	\$ 181,557	\$ 199,031	\$ 202,543
OPERATING EXPENSE			
Contractual	\$ 43,500	\$ 60,000	\$ 59,284
Incidental	\$ 14,191	\$ 16,788	\$ 10,458
Personnel	\$ 18,462	\$ 19,961	\$ 21,653
Utilities	\$ 9,063	\$ 16,763	\$ 14,151
TOTAL OPERATING EXPENSE	\$ 85,216	\$ 113,512	\$ 105,546
TOTAL EXPENSE	\$ 85,216	\$ 113,512	\$ 105,546

Maintenance Assessment Districts

Council District: 8

Coral Gate MAD

Fund: 70255

CORAL GATE MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 96,341	\$ 85,519	\$ 96,997
TOTAL RESERVE	\$ 96,341	\$ 85,519	\$ 96,997
TOTAL RESERVE	\$ 96,341	\$ 85,519	\$ 96,997
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 181,557	\$ 199,031	\$ 202,543

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 4

Coronado View MAD

Fund: 70226

Coronado View MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	
			FY 2006 FINAL	
Positions	0.03		0.03	
Personnel Expense	\$	2,250	\$	2,393
Non-Personnel Expense	\$	23,350	\$	29,477
TOTAL	\$	25,600	\$	31,870
			\$	39,791

The Coronado View Maintenance Assessment District (District) was established in July 1983 to provide maintenance for one acre of landscaped street slope along 60th Street between Fulnar and Tooley Streets on the east side of the Coronado View housing development.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs and was approved by the Coronado View Advisory Committee on January 22, 2005. A reserve fund has been established for repair and replacement of District amenities. The advisory committee decided not to increase their assessments by the San Diego Urban Consumer Price Index (SD-CPI-U).

CORONADO VIEW MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 6,644	\$ 12,914	\$ 20,827
TOTAL BALANCE	\$ 6,644	\$ 12,914	\$ 20,827
REVENUE			
Assessments	\$ 18,757	\$ 18,757	\$ 18,757
Interest	\$ 199	\$ 199	\$ 207
TOTAL REVENUE	\$ 18,956	\$ 18,956	\$ 18,964
TOTAL BALANCE AND REVENUE	\$ 25,600	\$ 31,870	\$ 39,791
OPERATING EXPENSE			
Contractual	\$ 7,891	\$ 8,680	\$ 9,019
Incidental	\$ 2,288	\$ 2,167	\$ 1,994
Personnel	\$ 2,250	\$ 2,393	\$ 2,599
Utilities	\$ 3,914	\$ 4,137	\$ 3,696
TOTAL OPERATING EXPENSE	\$ 16,343	\$ 17,377	\$ 17,308
TOTAL EXPENSE	\$ 16,343	\$ 17,377	\$ 17,308

Maintenance Assessment Districts

Council District: 4

Coronado View MAD

Fund: 70226

CORONADO VIEW MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 9,257	\$ 14,493	\$ 22,483
TOTAL RESERVE	\$ 9,257	\$ 14,493	\$ 22,483
TOTAL RESERVE	\$ 9,257	\$ 14,493	\$ 22,483
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 25,600	\$ 31,870	\$ 39,791

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 1

Del Mar Terrace MAD

Fund: 70246

Del Mar Terrace MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	
			FY 2006 FINAL	
Positions	0.00		0.00	
Personnel Expense	\$	-	\$	-
Non-Personnel Expense	\$	-	\$	172,844
TOTAL	\$	-	\$	172,844
				217,531

The Del Mar Terrace Maintenance Assessment District (District) was established on May 16, 1994, per Resolution R-283873 and is located north of Carmel Valley Road and west of Interstate 5 in the Torrey Pines Community Planning Area. This District provides for the repair and maintenance of streets within the boundaries of the district, including Via Aprilia, Via Esperia, and Via Grimaldi. This district provides for slurry coating at five and ten year intervals and an additional overlay of asphaltic concrete during the fifteenth year. Assessments were suspended in Fiscal Year 1996 after successful completion of the initial project to pave the roadways.

The Annual Fiscal Year 2006 Budget and the resumption of assessments for street repairs and resurfacing requirements in Del Mar Terrace was approved by the Torrey Pines Community Planning Committee on June 9, 2005. Assessments may not be indexed by the San Diego Urban Consumer Price Index (SD-CPI-U).

DEL MAR TERRACE MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ 169,644	\$ 150,797
TOTAL BALANCE	\$ -	\$ 169,644	\$ 150,797
REVENUE			
Assessments	\$ -	\$ -	\$ 65,234
Interest	\$ -	\$ 3,200	\$ 1,500
TOTAL REVENUE	\$ -	\$ 3,200	\$ 66,734
TOTAL BALANCE AND REVENUE	\$ -	\$ 172,844	\$ 217,531
OPERATING EXPENSE			
Incidental	\$ -	\$ -	\$ 1,000
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 1,000
TOTAL EXPENSE	\$ -	\$ -	\$ 1,000

Maintenance Assessment Districts

Council District: 1

Del Mar Terrace MAD

Fund: 70246

DEL MAR TERRACE MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ -	\$ 172,844	\$ 216,531
TOTAL RESERVE	\$ -	\$ 172,844	\$ 216,531
TOTAL RESERVE	\$ -	\$ 172,844	\$ 216,531
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ -	\$ 172,844	\$ 217,531

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 1

Eastgate Technology Park MAD

Fund: 70229

Eastgate Technology Park MAD					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.50		0.50		0.25
Personnel Expense	\$	37,639	\$	39,919	\$ 21,653
Non-Personnel Expense	\$	189,860	\$	193,638	\$ 254,643
TOTAL	\$	227,499	\$	233,557	\$ 276,296

The Eastgate Technology Park Maintenance Assessment District (District) was established in August 1986 to provide maintenance for landscaped medians, rights-of-way, pedestrian easement areas, slopes, monument areas and a public mini-park located within the Eastgate Technology Park development. The District maintains 17,668 square feet of landscaped medians and 1,978 square feet of hardscaped medians. The District consists of three zones with varying degrees of benefit. The assessment is much lower in Zone 2 than in Zone 1 because in Zone 2 property owners chose to maintain the landscaping adjacent to their own parcels, rather than have maintenance performed by the District. Zone 3 is comprised of unusable acreage, so parcels within that zone are not assessed.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. The District does not have an established citizen advisory committee, and an assessment increase by the San Diego Urban Consumer Price Index (SD-CPI-U) is not permitted.

EASTGATE TECHNOLOGY PARK MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 99,006	\$ 103,437	\$ 144,672
TOTAL BALANCE	\$ 99,006	\$ 103,437	\$ 144,672
REVENUE			
Assessments	\$ 121,777	\$ 123,297	\$ 123,297
Gas Tax Fund	\$ 3,206	\$ 3,313	\$ 5,127
Interest	\$ 3,510	\$ 3,510	\$ 3,200
TOTAL REVENUE	\$ 128,493	\$ 130,120	\$ 131,624
TOTAL BALANCE AND REVENUE	\$ 227,499	\$ 233,557	\$ 276,296
OPERATING EXPENSE			
Contractual	\$ 97,850	\$ 113,129	\$ 86,524
Incidental	\$ 29,373	\$ 29,082	\$ 19,066
Personnel	\$ 37,639	\$ 39,919	\$ 21,653
Utilities	\$ 33,847	\$ 43,732	\$ 40,975
TOTAL OPERATING EXPENSE	\$ 198,709	\$ 225,862	\$ 168,218
TOTAL EXPENSE	\$ 198,709	\$ 225,862	\$ 168,218

Maintenance Assessment Districts

Eastgate Technology Park MAD

Council District: 1

Fund: 70229

EASTGATE TECHNOLOGY PARK MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 28,790	\$ 7,695	\$ 108,078
TOTAL RESERVE	\$ 28,790	\$ 7,695	\$ 108,078
TOTAL RESERVE	\$ 28,790	\$ 7,695	\$ 108,078
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 227,499	\$ 233,557	\$ 276,296

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 3 and 7

El Cajon Boulevard MAD

Fund: 70275

El Cajon Boulevard MAD			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	0.40
Personnel Expense	\$ -	\$ -	\$ 34,644
Non-Personnel Expense	\$ -	\$ -	\$ 453,527
TOTAL	\$ -	\$ -	\$ 488,171

The El Cajon Boulevard Maintenance Assessment District (District) was established in July 1987 to provide maintenance and installation of street trees, landscaped medians, benches, and enhanced streetlights within the District boundaries. In Fiscal Year 2005, the District was part of the larger Mid-City Maintenance Assessment District, which consisted of five sub-districts (1, 2, 4, 12, and 13). In Fiscal Year 2006, Mid-City Sub-District 13 is renamed as El Cajon Boulevard. The district (from Interstate 805 to 54th Street) is divided into two zones: Interstate 805 to 44th Street (Zone 1), and 44th Street to 54th Street (Zone 2). The District maintains 47,474 square feet of landscaped medians. Capital improvements funded by El Cajon Boulevard are identified in CIP 39-209.0, El Cajon Boulevard Streetscape and Lighting Improvements, Fund 702341.

The Annual Fiscal Year 2006 Budget was approved by the El Cajon Boulevard Business Improvement Association, in an advisory capacity, on February 9, 2005. In addition, the association approved increasing the assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

EL CAJON BOULEVARD MAD	FY 2004* BUDGET ⁽¹⁾	FY 2005* BUDGET ⁽¹⁾	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ -	\$ 195,189
TOTAL BALANCE	\$ -	\$ -	\$ 195,189
REVENUE			
Assessments	\$ -	\$ -	\$ 266,395
Gas Tax Fund	\$ -	\$ -	\$ 13,188
Interest	\$ -	\$ -	\$ 13,399
TOTAL REVENUE	\$ -	\$ -	\$ 292,982
TOTAL BALANCE AND REVENUE	\$ -	\$ -	\$ 488,171
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
Capital Improvements Program	\$ -	\$ -	\$ 100,000
TOTAL CIP EXPENSE	\$ -	\$ -	\$ 100,000
OPERATING EXPENSE			
Contractual	\$ -	\$ -	\$ 127,789
Incidental	\$ -	\$ -	\$ 28,422
Personnel	\$ -	\$ -	\$ 34,644

Maintenance Assessment Districts

Council District: 3 and 7

El Cajon Boulevard MAD

Fund: 70275

EL CAJON BOULEVARD MAD	FY 2004* BUDGET ⁽¹⁾	FY 2005* BUDGET ⁽¹⁾	FY 2006* FINAL
OPERATING EXPENSE			
Utilities	\$ -	\$ -	\$ 67,241
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 258,096
TOTAL EXPENSE	\$ -	\$ -	\$ 358,096
RESERVE			
Contingency Reserve	\$ -	\$ -	\$ 130,075
TOTAL RESERVE	\$ -	\$ -	\$ 130,075
TOTAL RESERVE	\$ -	\$ -	\$ 130,075
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ -	\$ -	\$ 488,171

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

(1) In Fiscal Year 2004 and Fiscal Year 2005, the El Cajon Boulevard Maintenance Assessment District was part of the Mid City Maintenance Assessment District. For Fiscal Year 2006, the budget for the newly separated district is shown in this Revenue and Expense Statement. For previous fiscal year budgets [Fiscal Year 2004 and Fiscal Year 2005], refer to Mid City Maintenance Assessment District in the appropriate budget document.

Maintenance Assessment Districts

Council District: 6

First SD River Imp Project MAD

Fund: 70240

First SD River Imp Project MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	0.65		0.50	0.40
Personnel Expense	\$ 51,115	\$	41,643	\$ 34,644
Non-Personnel Expense	\$ 737,477	\$	705,965	\$ 295,192
TOTAL	\$ 788,592	\$	747,608	\$ 329,836

The First San Diego River Improvement Project Maintenance Assessment District (District) was established in 1987 to provide maintenance for the San Diego River earthen flood control channel, eight river islands inside the channel zone, and an approximately 20 foot wide buffer zone running along and adjacent to the channel embankments. District maintenance activities include dredging to maintain the flow capacity of the river, revegetation, wildlife monitoring and reporting, native plant and landscape maintenance, restoration of embankment erosion, and trash removal.

By ballot in 1998, the property owners capped their savings for a dredging reserve at \$425,000, reduced their assessments, and began using excess accumulated reserves and the flood control portion of their assessment for other approved District purposes. The Annual Fiscal Year 2006 Budget was approved by the First San Diego River Improvement Project Maintenance Assessment District Advisory Committee on March 17, 2005. In addition, the advisory committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U). The advisory committee plans to address the District's dredging issues in the future. The dredging reserve is identified in CIP 12-157.0, San Diego River Dredging, Qualcomm Way to State Route 163, Fund 702401.

FIRST SD RIVER IMP PROJECT MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 589,215	\$ 560,023	\$ 138,036
TOTAL BALANCE	\$ 589,215	\$ 560,023	\$ 138,036
REVENUE			
Assessments	\$ 176,074	\$ 182,585	\$ 189,300
Interest	\$ 23,303	\$ 5,000	\$ 2,500
TOTAL REVENUE	\$ 199,377	\$ 187,585	\$ 191,800
TOTAL BALANCE AND REVENUE	\$ 788,592	\$ 747,608	\$ 329,836
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
Capital Improvements Program	\$ -	\$ 425,000	\$ -
TOTAL CIP EXPENSE	\$ -	\$ 425,000	\$ -
OPERATING EXPENSE			
Contractual	\$ 102,900	\$ 115,900	\$ 127,000
Dredging Expense	\$ 434,000	\$ -	\$ -
Incidental	\$ 103,324	\$ 108,465	\$ 44,850

Maintenance Assessment Districts

Council District: 6

First SD River Imp Project MAD

Fund: 70240

FIRST SD RIVER IMP PROJECT MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
OPERATING EXPENSE			
Personnel	\$ 51,115	\$ 41,643	\$ 34,644
Utilities	\$ 47,910	\$ 50,700	\$ 33,065
TOTAL OPERATING EXPENSE	\$ 739,249	\$ 316,708	\$ 239,559
TOTAL EXPENSE	\$ 739,249	\$ 741,708	\$ 239,559
RESERVE			
Contingency Reserve	\$ 49,343	\$ 5,900	\$ 90,277
TOTAL RESERVE	\$ 49,343	\$ 5,900	\$ 90,277
TOTAL RESERVE	\$ 49,343	\$ 5,900	\$ 90,277
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 788,592	\$ 747,608	\$ 329,836

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 4

Gateway Center East MAD

Fund: 70231

Gateway Center East MAD					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.20		0.20		0.20
Personnel Expense	\$	15,056	\$	15,968	\$ 17,322
Non-Personnel Expense	\$	235,283	\$	256,664	\$ 271,339
TOTAL	\$	250,339	\$	272,632	\$ 288,661

The Gateway Center East Maintenance Assessment District (District) was established in May 1987 to provide maintenance of landscaped open space easements as well as landscaping along the frontage of all lots and for landscaped medians on Market Street and Gateway Center Drive. The District maintains approximately 406,000 square feet of open space slopes, 7,800 square feet of landscaped medians, 8,100 square feet of paved medians and 242,700 square feet of rights-of-way landscaping.

The Annual Fiscal Year 2006 Budget was approved by the Chair of the Gateway Center East Maintenance Assessment District Advisory Committee on March 8, 2005. In addition, the chair approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

GATEWAY CENTER EAST MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 96,987	\$ 114,087	\$ 124,352
TOTAL BALANCE	\$ 96,987	\$ 114,087	\$ 124,352
REVENUE			
Assessments	\$ 147,884	\$ 152,841	\$ 158,465
Environmental Growth Fund	\$ 248	\$ 248	\$ 281
Gas Tax Fund	\$ 1,509	\$ 1,560	\$ 3,063
Interest	\$ 3,711	\$ 3,896	\$ 2,500
TOTAL REVENUE	\$ 153,352	\$ 158,545	\$ 164,309
TOTAL BALANCE AND REVENUE	\$ 250,339	\$ 272,632	\$ 288,661
OPERATING EXPENSE			
Contractual	\$ 90,000	\$ 94,500	\$ 95,255
Incidental	\$ 22,653	\$ 21,642	\$ 22,315
Personnel	\$ 15,056	\$ 15,968	\$ 17,322
Utilities	\$ 35,370	\$ 37,529	\$ 38,261
TOTAL OPERATING EXPENSE	\$ 163,079	\$ 169,639	\$ 173,153
TOTAL EXPENSE	\$ 163,079	\$ 169,639	\$ 173,153

Maintenance Assessment Districts

Gateway Center East MAD

Council District: 4

Fund: 70231

GATEWAY CENTER EAST MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 87,260	\$ 102,993	\$ 115,508
TOTAL RESERVE	\$ 87,260	\$ 102,993	\$ 115,508
TOTAL RESERVE	\$ 87,260	\$ 102,993	\$ 115,508
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 250,339	\$ 272,632	\$ 288,661

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 3

Hillcrest MAD

Fund: 70274

Hillcrest MAD			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	0.05
Personnel Expense	\$ -	\$ -	\$ 4,332
Non-Personnel Expense	\$ -	\$ -	\$ 31,383
TOTAL	\$ -	\$ -	\$ 35,715

The Hillcrest Maintenance Assessment District (District) was established in July 1987 to provide maintenance and installation of street trees, landscaped medians, benches, and enhanced streetlights within the District boundaries. In Fiscal Year 2005, the District was part of the larger Mid-City Maintenance Assessment District, which consisted of five sub-districts (1, 2, 4, 12, and 13). In Fiscal Year 2006, Mid-City Sub-District #12 is renamed as Hillcrest. The District is located on University Avenue (from 10th Avenue to Herbert Street). The District maintains 7,950 square feet of landscaped medians.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. The District does not have an established citizen advisory committee. A reserve fund has been established for repair and replacement of District amenities. In addition, new special street lights will be maintained by the District in the future. Assessments are proposed to be indexed by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

HILLCREST MAD	FY 2004* BUDGET ⁽¹⁾	FY 2005* BUDGET ⁽¹⁾	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ -	\$ 19,148
TOTAL BALANCE	\$ -	\$ -	\$ 19,148
REVENUE			
Assessments	\$ -	\$ -	\$ 13,808
Gas Tax Fund	\$ -	\$ -	\$ 2,209
Interest	\$ -	\$ -	\$ 550
TOTAL REVENUE	\$ -	\$ -	\$ 16,567
TOTAL BALANCE AND REVENUE	\$ -	\$ -	\$ 35,715
OPERATING EXPENSE			
Contractual	\$ -	\$ -	\$ 9,280
Incidental	\$ -	\$ -	\$ 2,208
Personnel	\$ -	\$ -	\$ 4,332
Utilities	\$ -	\$ -	\$ 1,083
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 16,903
TOTAL EXPENSE	\$ -	\$ -	\$ 16,903

Maintenance Assessment Districts

Council District: 3

Hillcrest MAD

Fund: 70274

HILLCREST MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET ⁽¹⁾	BUDGET ⁽¹⁾	FINAL
RESERVE			
Contingency Reserve	\$ -	\$ -	\$ 18,812
TOTAL RESERVE	\$ -	\$ -	\$ 18,812
TOTAL RESERVE	\$ -	\$ -	\$ 18,812
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ -	\$ -	\$ 35,715

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

⁽¹⁾ In Fiscal Year 2004 and Fiscal Year 2005, the Hillcrest Maintenance Assessment District was part of the Mid City Maintenance Assessment District. For Fiscal Year 2006, the budget for the newly separated district is shown in this Revenue and Expense Statement. For previous fiscal year budgets [Fiscal Year 2004 and Fiscal Year 2005], refer to Mid City Maintenance Assessment District in the appropriate budget document.

Maintenance Assessment Districts

Council District: 4

Kings Row MAD

Fund: 70250

Kings Row MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	
			FY 2006 FINAL	
Positions	0.03		0.03	
Personnel Expense	\$	2,259	\$	2,394
Non-Personnel Expense	\$	6,974	\$	8,225
TOTAL	\$	9,233	\$	10,619
			\$	10,755

The Kings Row Maintenance Assessment District (District) was established in March 1994 and later expanded in July 2000 to provide maintenance of the landscaping between the noise abatement walls and the street along the west side of Euclid Avenue within Zone 1. Zone 2 includes maintenance along the Village at Euclid development along the west side of Euclid Avenue and the south side of Ocean View Boulevard between the sound wall and the street. When the responsibility for landscape maintenance of the improvements in Zone 2 transfers from the developer, then the assessment in Zone 2 will increase.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. This District does not have an established citizen advisory committee, and an assessment increase by the San Diego Urban Consumer Price Index (SD-CPI-U) is not permitted for Zone 1 and is not required for Zone 2.

KINGS ROW MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 3,143	\$ 4,529	\$ 4,679
TOTAL BALANCE	\$ 3,143	\$ 4,529	\$ 4,679
REVENUE			
Assessments	\$ 5,956	\$ 5,956	\$ 5,956
Interest	\$ 134	\$ 134	\$ 120
TOTAL REVENUE	\$ 6,090	\$ 6,090	\$ 6,076
TOTAL BALANCE AND REVENUE	\$ 9,233	\$ 10,619	\$ 10,755
OPERATING EXPENSE			
Contractual	\$ 1,323	\$ 1,389	\$ 1,841
Incidental	\$ 1,008	\$ 1,044	\$ 909
Personnel	\$ 2,259	\$ 2,394	\$ 1,733
Utilities	\$ 930	\$ 981	\$ 1,057
TOTAL OPERATING EXPENSE	\$ 5,520	\$ 5,808	\$ 5,540
TOTAL EXPENSE	\$ 5,520	\$ 5,808	\$ 5,540

Maintenance Assessment Districts

Council District: 4

Kings Row MAD

Fund: 70250

KINGS ROW MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 3,713	\$ 4,811	\$ 5,215
TOTAL RESERVE	\$ 3,713	\$ 4,811	\$ 5,215
TOTAL RESERVE	\$ 3,713	\$ 4,811	\$ 5,215
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 9,233	\$ 10,619	\$ 10,755

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 1

La Jolla Village Drive MAD

Fund: 70238

La Jolla Village Drive MAD					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.15		0.15		0.10
Personnel Expense	\$	11,291	\$	11,978	\$ 8,659
Non-Personnel Expense	\$	83,609	\$	85,371	\$ 100,803
TOTAL	\$	94,900	\$	97,349	\$ 109,462

The La Jolla Village Drive Maintenance Assessment District (District) was established in January 1988 to provide maintenance of 26,833 square feet of landscaped medians and 41,099 square feet of hardscaped medians along La Jolla Village Drive and Nobel Drive between Interstate 5 and Regents Road.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. The District does not have an established citizen advisory committee. Staff analyses determined that assessments be raised by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U) to keep pace with operational costs.

LA JOLLA VILLAGE DRIVE MAD	FY 2004* BUDGET		FY 2005* BUDGET		FY 2006* FINAL
BEGINNING BALANCE AND RESERVE					
Balance from Prior Year	\$	85,887	\$	60,009	\$ 66,083
TOTAL BALANCE	\$	85,887	\$	60,009	\$ 66,083
REVENUE					
Assessments	\$	-	\$	28,149	\$ 29,179
Gas Tax Fund	\$	5,364	\$	5,542	\$ 12,000
Interest	\$	3,649	\$	3,649	\$ 2,200
TOTAL REVENUE	\$	9,013	\$	37,340	\$ 43,379
TOTAL BALANCE AND REVENUE	\$	94,900	\$	97,349	\$ 109,462
OPERATING EXPENSE					
Contractual	\$	26,750	\$	28,350	\$ 24,845
Incidental	\$	7,514	\$	7,284	\$ 6,049
Personnel	\$	11,291	\$	11,978	\$ 8,659
Utilities	\$	2,807	\$	2,925	\$ 2,221
TOTAL OPERATING EXPENSE	\$	48,362	\$	50,537	\$ 41,774
TOTAL EXPENSE	\$	48,362	\$	50,537	\$ 41,774

Maintenance Assessment Districts

Council District: 1

La Jolla Village Drive MAD

Fund: 70238

LA JOLLA VILLAGE DRIVE MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 46,538	\$ 46,812	\$ 67,688
TOTAL RESERVE	\$ 46,538	\$ 46,812	\$ 67,688
TOTAL RESERVE	\$ 46,538	\$ 46,812	\$ 67,688
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 94,900	\$ 97,349	\$ 109,462

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 2

Liberty Station/NTC MAD

Fund: 70263

Liberty Station/NTC MAD					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.00		0.00		0.00
Personnel Expense	\$	-	\$	-	\$ -
Non-Personnel Expense	\$	47,305	\$	70,365	\$ 155,887
TOTAL	\$	47,305	\$	70,365	\$ 155,887

On July 22, 2003, per Council Resolution R-298225, the Liberty Station/Naval Training Center (NTC) Maintenance Assessment District (District) was formed. The District is located west of the boat channel in an area bounded by Laning Road, Rosecrans Street and Lytton Street, and east of the boat channel in an area bounded by North Harbor Drive and McCain Road. This District provides for the installation, operation, servicing, and maintenance of street lights. Improvements include but are not limited to: ornamental poles and fixtures, bulbs, conductors, equipment including guys, anchors, posts and pedestals, metering devices, controllers and appurtenant facilities as required to provide lighting in public rights-of-way and dedicated easements within the boundaries of the District.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. This District does not have a citizen advisory committee. As a result of delayed takeovers, this District has a large fund balance. Assessments are proposed to increase to their maximum rate cost indexed by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U) in accordance with the Assessment Engineer's Report.

LIBERTY STATION/NTC MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ 5,521	\$ 61,943
TOTAL BALANCE	\$ -	\$ 5,521	\$ 61,943
REVENUE			
Assessments	\$ 47,305	\$ 63,844	\$ 66,410
Interest	\$ -	\$ 1,000	\$ 1,500
Miscellaneous	\$ -	\$ -	\$ 26,034
TOTAL REVENUE	\$ 47,305	\$ 64,844	\$ 93,944
TOTAL BALANCE AND REVENUE	\$ 47,305	\$ 70,365	\$ 155,887
OPERATING EXPENSE			
Contractual	\$ 20,989	\$ 11,554	\$ -
Incidental	\$ 14,553	\$ 4,268	\$ 32,777
Utilities	\$ 6,302	\$ 28,656	\$ 34,271
TOTAL OPERATING EXPENSE	\$ 41,844	\$ 44,478	\$ 67,048
TOTAL EXPENSE	\$ 41,844	\$ 44,478	\$ 67,048

Maintenance Assessment Districts

Council District: 2

Liberty Station/NTC MAD

Fund: 70263

LIBERTY STATION/NTC MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 5,461	\$ 25,887	\$ 88,839
TOTAL RESERVE	\$ 5,461	\$ 25,887	\$ 88,839
TOTAL RESERVE	\$ 5,461	\$ 25,887	\$ 88,839
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 47,305	\$ 70,365	\$ 155,887

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 6

Linda Vista Community MAD

Fund: 70242

Linda Vista Community MAD					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.25		0.25		0.25
Personnel Expense	\$	18,818	\$	19,961	\$ 21,653
Non-Personnel Expense	\$	156,139	\$	168,201	\$ 189,949
TOTAL	\$	174,957	\$	188,162	\$ 211,602

The Linda Vista Community Maintenance Assessment District was established in April 1990 to provide maintenance for landscaping improvements on the raised medians and parkway areas along each side of Linda Vista Road within the public rights-of-way. In a 1998 property owner ballot, additional improvements were included for the maintenance of street trees on the southern side of Genesee Avenue from Linda Vista Road to State Route 163. In Fiscal Year 2006, the District will maintain 27,850 square feet of landscaped medians, 38,260 square feet of hardscaped medians, 219,691 square feet of landscaped rights-of-way, 134,091 square feet of hardscaped rights-of-way, and 14,319 linear feet of gutters.

The Linda Vista Community Maintenance Assessment District Advisory Committee approved the Annual Fiscal Year 2006 Budget on February 15, 2005. In addition, the advisory committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U) plus an additional 0.32% in accordance with the Assessment Engineer's Report.

LINDA VISTA COMMUNITY MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 47,758	\$ 54,855	\$ 67,120
TOTAL BALANCE	\$ 47,758	\$ 54,855	\$ 67,120
REVENUE			
Assessments	\$ 120,117	\$ 125,964	\$ 131,013
Gas Tax Fund	\$ 5,510	\$ 5,693	\$ 11,969
Interest	\$ 1,572	\$ 1,650	\$ 1,500
TOTAL REVENUE	\$ 127,199	\$ 133,307	\$ 144,482
TOTAL BALANCE AND REVENUE	\$ 174,957	\$ 188,162	\$ 211,602
OPERATING EXPENSE			
Contractual	\$ 66,000	\$ 70,500	\$ 74,200
Incidental	\$ 18,869	\$ 22,029	\$ 20,566
Personnel	\$ 18,818	\$ 19,961	\$ 21,653
Utilities	\$ 19,700	\$ 20,743	\$ 19,939
TOTAL OPERATING EXPENSE	\$ 123,387	\$ 133,233	\$ 136,358
TOTAL EXPENSE	\$ 123,387	\$ 133,233	\$ 136,358

Maintenance Assessment Districts

Council District: 6

Linda Vista Community MAD

Fund: 70242

LINDA VISTA COMMUNITY MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 51,570	\$ 54,929	\$ 75,244
TOTAL RESERVE	\$ 51,570	\$ 54,929	\$ 75,244
TOTAL RESERVE	\$ 51,570	\$ 54,929	\$ 75,244
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 174,957	\$ 188,162	\$ 211,602

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 5

Mira Mesa MAD

Fund: 70223

Mira Mesa MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	0.90		0.90	0.80
Personnel Expense	\$ 67,749	\$	71,856	\$ 69,288
Non-Personnel Expense	\$ 656,323	\$	967,189	\$ 1,174,263
TOTAL	\$ 724,072	\$	1,039,045	\$ 1,243,551

The Mira Mesa Maintenance Assessment District (District) was established in July 1983 to provide maintenance of landscaped medians, slopes and streetscapes along major arterial streets and corridors within the District. Zone 1 comprises the majority of the property owners along the main thoroughfares in the District; Zone 2 consists of commercial and industrial properties in the western section of the District; and Zone 3 comprises residential developments in the northeastern area of the District. Through a transfer from the General Fund, the District also maintains the Mira Mesa Library frontage. In accordance with Resolution R-265842 adopted June 2, 1986, and City Manager's Report 086-114, the City contributes \$19,767 annually from the Environmental Growth Fund to the District for the maintenance of medians.

The Annual Fiscal Year 2006 Budget was approved by the Mira Mesa Town Council, in an advisory capacity, on March 7, 2005. A reserve fund has been established for repair and replacement of District amenities. The advisory committee recommended against increasing their assessments by the San Diego Urban Consumer Price Index (SD-CPI-U).

MIRA MESA MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 283,703	\$ 334,495	\$ 498,699
TOTAL BALANCE	\$ 283,703	\$ 334,495	\$ 498,699
REVENUE			
Assessments	\$ 353,385	\$ 615,243	\$ 615,243
Environmental Growth Fund	\$ 19,767	\$ 19,767	\$ 19,767
Gas Tax Fund	\$ 43,329	\$ 44,763	\$ 91,667
General Fund	\$ 6,191	\$ 6,195	\$ 6,195
Interest	\$ 17,697	\$ 18,582	\$ 11,980
TOTAL REVENUE	\$ 440,369	\$ 704,550	\$ 744,852
TOTAL BALANCE AND REVENUE	\$ 724,072	\$ 1,039,045	\$ 1,243,551
OPERATING EXPENSE			
Contractual	\$ 301,309	\$ 426,182	\$ 381,645
Incidental	\$ 81,394	\$ 88,935	\$ 149,319
Personnel	\$ 67,749	\$ 71,856	\$ 69,288

Maintenance Assessment Districts

Council District: 5

Mira Mesa MAD

Fund: 70223

MIRA MESA MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
OPERATING EXPENSE			
Utilities	\$ 116,912	\$ 123,659	\$ 121,629
TOTAL OPERATING EXPENSE	\$ 567,364	\$ 710,632	\$ 721,881
TOTAL EXPENSE	\$ 567,364	\$ 710,632	\$ 721,881
RESERVE			
Contingency Reserve	\$ 156,708	\$ 328,413	\$ 521,670
TOTAL RESERVE	\$ 156,708	\$ 328,413	\$ 521,670
TOTAL RESERVE	\$ 156,708	\$ 328,413	\$ 521,670
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 724,072	\$ 1,039,045	\$ 1,243,551

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 5

Miramar Ranch North MAD

Fund: 70232

Miramar Ranch North MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	1.50		1.50	1.00
Personnel Expense	\$ 113,201	\$	119,765	\$ 86,610
Non-Personnel Expense	\$ 1,439,471	\$	1,730,816	\$ 2,165,259
TOTAL	\$ 1,552,672	\$	1,850,581	\$ 2,251,869

The Miramar Ranch North Maintenance Assessment District (District) was established in 1987 to provide maintenance for landscaped medians, paved medians, landscaped rights-of-way, landscaped slopes, gutters, and interpretive parks within the District boundaries. The assessment rate for property owners in Zones 1 and 2 is for their share of maintenance of improvements along Scripps Poway Parkway. In Zone 2, the rate also includes maintenance of the other major roadway improvements, parks, and open space.

The District maintains 85,361 square feet of landscaped medians, 70,515 square feet of paved medians, 839,548 square feet of landscaped rights-of-way, 3,238,407 square feet of landscaped slopes, 104,355 linear feet of gutters, 309,447 square feet of sidewalks and curbs, a comfort station at Scripps Overlook Neighborhood Park, and 7.77 acres of interpretive parks: Butterfly Park, Canyon View Park, Cypress Valley Park, Dry Creek Park, and Oak Glen Park.

The Miramar Ranch North Planning Committee, in an advisory capacity, approved the Annual Fiscal Year 2006 Budget on March 1, 2005. A reserve fund has been established for repair and replacement of District amenities. The planning committee decided not to raise assessments by the San Diego Urban Consumer Price Index (SD-CPI-U).

MIRAMAR RANCH NORTH MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 375,189	\$ 726,823	\$ 1,113,815
TOTAL BALANCE	\$ 375,189	\$ 726,823	\$ 1,113,815
REVENUE			
Assessments	\$ 1,031,286	\$ 1,073,517	\$ 1,073,517
Environmental Growth Fund	\$ 15,915	\$ 15,915	\$ 18,025
Gas Tax Fund	\$ 13,612	\$ 16,822	\$ 31,512
Interest	\$ 16,670	\$ 17,504	\$ 15,000
Miscellaneous	\$ 100,000	\$ -	\$ -
TOTAL REVENUE	\$ 1,177,483	\$ 1,123,758	\$ 1,138,054
TOTAL BALANCE AND REVENUE	\$ 1,552,672	\$ 1,850,581	\$ 2,251,869
OPERATING EXPENSE			
Contractual	\$ 495,000	\$ 576,000	\$ 655,500
Incidental	\$ 150,367	\$ 142,683	\$ 135,294
Personnel	\$ 113,201	\$ 119,765	\$ 86,610

Maintenance Assessment Districts

Council District: 5

Miramar Ranch North MAD

Fund: 70232

MIRAMAR RANCH NORTH MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
OPERATING EXPENSE			
Utilities	\$ 392,150	\$ 415,127	\$ 382,000
TOTAL OPERATING EXPENSE	\$ 1,150,718	\$ 1,253,575	\$ 1,259,404
TOTAL EXPENSE	\$ 1,150,718	\$ 1,253,575	\$ 1,259,404
RESERVE			
Contingency Reserve	\$ 401,954	\$ 597,006	\$ 992,465
TOTAL RESERVE	\$ 401,954	\$ 597,006	\$ 992,465
TOTAL RESERVE	\$ 401,954	\$ 597,006	\$ 992,465
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 1,552,672	\$ 1,850,581	\$ 2,251,869

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 2

Mission Boulevard MAD

Fund: 70219

Mission Boulevard MAD					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.05		0.05		0.05
Personnel Expense	\$	3,767	\$	3,995	\$ 4,332
Non-Personnel Expense	\$	165,957	\$	175,649	\$ 182,485
TOTAL	\$	169,724	\$	179,644	\$ 186,817

The Mission Boulevard Maintenance Assessment District (District) was established on June 30, 1981, to provide maintenance for approximately 200 trees and planter boxes along Mission Boulevard from San Diego Place to Pacific Beach Drive.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. The high cost for the maintenance of the trees is due to tree irrigation by water truck and a high rate of tree replacement due to vandalism. The large contingency reserve is required to cover a phased program to replace 20 year-old Melaleuca trees that are approaching the end of their life cycle. The District does not have an established citizen advisory committee, and an increase in assessments by the San Diego Urban Consumer Price Index (SD-CPI-U) is not required.

MISSION BOULEVARD MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 119,741	\$ 129,646	\$ 136,628
TOTAL BALANCE	\$ 119,741	\$ 129,646	\$ 136,628
REVENUE			
Assessments	\$ 45,210	\$ 45,225	\$ 45,225
Interest	\$ 4,773	\$ 4,773	\$ 4,964
TOTAL REVENUE	\$ 49,983	\$ 49,998	\$ 50,189
TOTAL BALANCE AND REVENUE	\$ 169,724	\$ 179,644	\$ 186,817
OPERATING EXPENSE			
Contractual	\$ 34,000	\$ 41,000	\$ 37,003
Incidental	\$ 8,406	\$ 9,564	\$ 5,918
Personnel	\$ 3,767	\$ 3,995	\$ 4,332
TOTAL OPERATING EXPENSE	\$ 46,173	\$ 54,559	\$ 47,253
TOTAL EXPENSE	\$ 46,173	\$ 54,559	\$ 47,253

Maintenance Assessment Districts

Council District: 2

Mission Boulevard MAD

Fund: 70219

MISSION BOULEVARD MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 123,551	\$ 125,085	\$ 139,564
TOTAL RESERVE	\$ 123,551	\$ 125,085	\$ 139,564
TOTAL RESERVE	\$ 123,551	\$ 125,085	\$ 139,564
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 169,724	\$ 179,644	\$ 186,817

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 3

North Park MAD

Fund: 70249

North Park MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	0.40		0.40	0.42
Personnel Expense	\$ 30,110	\$	31,937	\$ 36,378
Non-Personnel Expense	\$ 777,239	\$	762,977	\$ 715,818
TOTAL	\$ 807,349	\$	794,914	\$ 752,196

The North Park Maintenance Assessment District (District) was established in July 1996 to provide maintenance of landscaping improvements and special benefit streetlights within the District boundaries. The District maintains 40,774 square feet of landscaped medians. In 1998, a ballot of the property owners approved increasing their assessments to fund a Capital Improvements Program including installation of 150 mid-block street lights, planting of 225 new street trees, a rebate to individual property owners for sidewalk repairs, and a streetscape and art project along 30th Street at Switzer Canyon. Capital improvements funded by the District are identified in CIP 39-092.0, North Park Lighting Improvements, and CIP 39-011.0, Switzer Canyon Project, Fund 702491.

The Annual Fiscal Year 2006 Budget was approved by the North Park Maintenance Assessment District Advisory Committee on February 14, 2005. A reserve fund has been established for repair and replacement of District amenities. In addition, the advisory committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

NORTH PARK MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 473,416	\$ 450,566	\$ 391,703
TOTAL BALANCE	\$ 473,416	\$ 450,566	\$ 391,703
REVENUE			
Assessments	\$ 309,179	\$ 319,349	\$ 331,054
Gas Tax Fund	\$ 7,339	\$ 7,584	\$ 11,327
Interest	\$ 17,415	\$ 17,415	\$ 18,112
TOTAL REVENUE	\$ 333,933	\$ 344,348	\$ 360,493
TOTAL BALANCE AND REVENUE	\$ 807,349	\$ 794,914	\$ 752,196
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
Capital Improvements Program	\$ 164,260	\$ 147,860	\$ 120,000
TOTAL CIP EXPENSE	\$ 164,260	\$ 147,860	\$ 120,000
OPERATING EXPENSE			
Contractual	\$ 90,300	\$ 140,946	\$ 149,151
Incidental	\$ 84,402	\$ 87,878	\$ 51,830
Personnel	\$ 30,110	\$ 31,937	\$ 36,378

Maintenance Assessment Districts

Council District: 3

North Park MAD

Fund: 70249

NORTH PARK MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
OPERATING EXPENSE			
Utilities	\$ 47,421	\$ 49,410	\$ 46,042
TOTAL OPERATING EXPENSE	\$ 252,233	\$ 310,171	\$ 283,401
TOTAL EXPENSE	\$ 416,493	\$ 458,031	\$ 403,401
RESERVE			
Contingency Reserve	\$ 390,856	\$ 336,883	\$ 348,795
TOTAL RESERVE	\$ 390,856	\$ 336,883	\$ 348,795
TOTAL RESERVE	\$ 390,856	\$ 336,883	\$ 348,795
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 807,349	\$ 794,914	\$ 752,196

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 8

Ocean View Hills MAD

Fund: 70276

Ocean View Hills MAD			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	0.61
Personnel Expense	\$ -	\$ -	\$ 52,835
Non-Personnel Expense	\$ -	\$ -	\$ 1,375,585
TOTAL	\$ -	\$ -	\$ 1,428,420

The Ocean View Hills Maintenance Assessment District (District) was established in June 1999 to maintain 75,359 square feet of landscaped medians and 30,928 square feet of hardscaped medians. The District also provides maintenance of 302.15 acres of native and revegetated open space, 33,700 linear feet of gutters, and 12.4 acres of landscaped slopes. In Fiscal Year 2005, the District was part of the larger Northwest Otay Mesa Maintenance Assessment District, which consisted of three sub-districts (1, 2 and 3). In Fiscal Year 2006, Northwest Otay Sub-District #1 is renamed as Ocean View Hills. The district is located north of State Route 905, east of Interstate 805, and west of Avenida de Las Vistas, including Ocean View Hills and Denney Ranch.

The Annual Fiscal Year 2006 Budget was approved by a group of residents representing the property owners, in an advisory capacity, on February 3, 2005. Due to delays in takeover, the District carries a large fund balance. In addition, the group decided not to increase their assessments by the San Diego Urban Consumer Price Index (SD-CPI-U).

OCEAN VIEW HILLS MAD	FY 2004* BUDGET ⁽¹⁾	FY 2005* BUDGET ⁽¹⁾	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ -	\$ 869,259
TOTAL BALANCE	\$ -	\$ -	\$ 869,259
REVENUE			
Assessments	\$ -	\$ -	\$ 519,192
Environmental Growth Fund	\$ -	\$ -	\$ 9,113
Gas Tax Fund	\$ -	\$ -	\$ 24,356
Interest	\$ -	\$ -	\$ 6,500
TOTAL REVENUE	\$ -	\$ -	\$ 559,161
TOTAL BALANCE AND REVENUE	\$ -	\$ -	\$ 1,428,420
OPERATING EXPENSE			
Contractual	\$ -	\$ -	\$ 186,984
Incidental	\$ -	\$ -	\$ 43,762
Personnel	\$ -	\$ -	\$ 52,835
Utilities	\$ -	\$ -	\$ 53,739
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 337,320
TOTAL EXPENSE	\$ -	\$ -	\$ 337,320

Maintenance Assessment Districts

Council District: 8

Ocean View Hills MAD

Fund: 70276

OCEAN VIEW HILLS MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET ⁽¹⁾	BUDGET ⁽¹⁾	FINAL
RESERVE			
Contingency Reserve	\$ -	\$ -	\$ 1,091,100
TOTAL RESERVE	\$ -	\$ -	\$ 1,091,100
TOTAL RESERVE	\$ -	\$ -	\$ 1,091,100
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ -	\$ -	\$ 1,428,420

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

⁽¹⁾ In Fiscal Year 2004 and Fiscal Year 2005, the Ocean View Hills Maintenance Assessment District was part of the Northwest Otay Mesa Maintenance Assessment District. For Fiscal Year 2006, the budget for the newly separated district is shown in this Revenue and Expense Statement. For previous fiscal year budgets [Fiscal Year 2004 and Fiscal Year 2005], refer to Northwest Otay Mesa Maintenance Assessment District in the appropriate budget document.

Maintenance Assessment Districts

Council District: 8

Otay International Center MAD

Fund: 70244

Otay International Center MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	
			FY 2006 FINAL	
Positions	0.75		0.75	
Personnel Expense	\$	55,119	\$	59,882
Non-Personnel Expense	\$	331,441	\$	333,279
TOTAL	\$	386,560	\$	393,161
			\$	426,168

The Otay International Center Maintenance Assessment District (District) was established in July 1994 to provide maintenance for streetscapes and landscaped medians along major arterial streets and corridors within the District. The improvements include parkway landscaping along Paseo Internacional (State Route 905) from the U.S. Customs Station to Airway Road and landscaped and paved center medians along Siempre Viva Road from Harvest Road to Enrico Fermi Drive.

Due to the construction of the State Route 905 freeway, landscaping near the intersection with Siempre Viva Road has been removed, resulting in a lower assessment for Fiscal Years 2004 through 2006. Replacement landscaping is being installed now that the freeway interchange is complete.

The Annual Fiscal Year 2006 Budget is based on current maintenance costs. A representative of District property owners approved the budget on March 2, 2005. As a result of delayed installation and takeover of freeway rights-of-way, the District has a large fund balance. The proposed annual assessment rate was increased from \$25 to \$40 in anticipation of maintaining the replacement landscaping along the freeway interchange.

OTAY INTERNATIONAL CENTER MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 149,807	\$ 278,837	\$ 239,219
TOTAL BALANCE	\$ 149,807	\$ 278,837	\$ 239,219
REVENUE			
Assessments	\$ 227,721	\$ 106,403	\$ 170,243
Gas Tax Fund	\$ 6,533	\$ 6,749	\$ 13,206
Interest	\$ 2,499	\$ 1,172	\$ 3,500
TOTAL REVENUE	\$ 236,753	\$ 114,324	\$ 186,949
TOTAL BALANCE AND REVENUE	\$ 386,560	\$ 393,161	\$ 426,168
OPERATING EXPENSE			
Contractual	\$ 112,293	\$ 55,115	\$ 100,662
Incidental	\$ 37,735	\$ 26,093	\$ 34,111
Personnel	\$ 55,119	\$ 59,882	\$ 43,306
Utilities	\$ 29,370	\$ 14,140	\$ 17,204
TOTAL OPERATING EXPENSE	\$ 234,517	\$ 155,230	\$ 195,283
TOTAL EXPENSE	\$ 234,517	\$ 155,230	\$ 195,283

Maintenance Assessment Districts

Council District: 8

Otay International Center MAD

Fund: 70244

OTAY INTERNATIONAL CENTER MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 152,043	\$ 237,931	\$ 230,885
TOTAL RESERVE	\$ 152,043	\$ 237,931	\$ 230,885
TOTAL RESERVE	\$ 152,043	\$ 237,931	\$ 230,885
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 386,560	\$ 393,161	\$ 426,168

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 1

Park Village MAD

Fund: 70228

Park Village MAD			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.40	0.40	0.35
Personnel Expense	\$ 30,183	\$ 31,937	\$ 30,312
Non-Personnel Expense	\$ 213,837	\$ 448,824	\$ 455,799
TOTAL	\$ 244,020	\$ 480,761	\$ 486,111

The Park Village Maintenance Assessment District (District) was established in February 1985 to provide maintenance for 764,310 square feet of rights-of-way, 114,976 square feet of landscaped medians, 7,619 square feet of paved medians, and 36.61 acres of open space. This District was rebaloted and approved by a vote of affected property owners on July 22, 2003; additional amenities include median and rights-of-way maintenance along Camino del Sur and a new median along Black Mountain Road near Canyonside Community Park. The capital improvement project to construct the median along Black Mountain Road is partially funded by the District and is identified in CIP 52-736.0, Black Mountain Road from Canyonside Community Park North to Park Village Road, Fund 702281.

The Annual Fiscal Year 2006 Budget was approved by the Park Village Maintenance Assessment District Advisory Committee on January 26, 2005. A reserve fund has been established for repair and replacement of District amenities. The advisory committee decided not to raise assessments by the San Diego Urban Consumer Price Index (SD-CPI-U).

PARK VILLAGE MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 35,750	\$ 211,575	\$ 203,001
TOTAL BALANCE	\$ 35,750	\$ 211,575	\$ 203,001
REVENUE			
Assessments	\$ 189,505	\$ 245,223	\$ 245,223
Environmental Growth Fund	\$ 975	\$ 975	\$ 1,104
Gas Tax Fund	\$ 16,394	\$ 21,488	\$ 32,783
Interest	\$ 1,396	\$ 1,500	\$ 4,000
TOTAL REVENUE	\$ 208,270	\$ 269,186	\$ 283,110
TOTAL BALANCE AND REVENUE	\$ 244,020	\$ 480,761	\$ 486,111
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
Capital Improvements Program	\$ -	\$ 90,000	\$ -
TOTAL CIP EXPENSE	\$ -	\$ 90,000	\$ -
OPERATING EXPENSE			
Contractual	\$ 117,053	\$ 148,000	\$ 131,700
Incidental	\$ 36,133	\$ 34,185	\$ 32,071
Personnel	\$ 30,183	\$ 31,937	\$ 30,312

Maintenance Assessment Districts

Council District: 1

Park Village MAD

Fund: 70228

PARK VILLAGE MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
OPERATING EXPENSE			
Utilities	\$ 44,769	\$ 48,272	\$ 39,800
TOTAL OPERATING EXPENSE	\$ 228,138	\$ 262,394	\$ 233,883
TOTAL EXPENSE	\$ 228,138	\$ 352,394	\$ 233,883
RESERVE			
Contingency Reserve	\$ 15,882	\$ 128,367	\$ 252,228
TOTAL RESERVE	\$ 15,882	\$ 128,367	\$ 252,228
TOTAL RESERVE	\$ 15,882	\$ 128,367	\$ 252,228
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 244,020	\$ 480,761	\$ 486,111

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 1

Penasquitos East MAD

Fund: 70225

Penasquitos East MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	
			FY 2006 FINAL	
Positions	0.45		0.45	
Personnel Expense	\$	33,785	\$	35,930
Non-Personnel Expense	\$	364,387	\$	379,308
TOTAL	\$	398,172	\$	415,238
			\$	429,637

The Peñasquitos East Maintenance Assessment District (District) was established in July 1983 to provide maintenance for landscaped medians, paved medians, landscaped rights-of-way, nine improved bus stops, community entrance signs, open space and a mini-park. The District has 87 acres of open space and seven miles of medians, which include 119,905 square feet of landscaped medians and 281,123 square feet of paved medians. Through a transfer from the General Fund, the District also maintains the Rancho Peñasquitos Library frontage.

The Peñasquitos East Maintenance Assessment District Advisory Committee approved the Annual Fiscal Year 2006 Budget on February 2, 2005. A reserve fund has been established for repair and replacement of District amenities. In addition, the advisory committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

PENASQUITOS EAST MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 157,762	\$ 172,336	\$ 149,002
TOTAL BALANCE	\$ 157,762	\$ 172,336	\$ 149,002
REVENUE			
Assessments	\$ 197,228	\$ 198,338	\$ 205,627
Environmental Growth Fund	\$ 2,317	\$ 2,317	\$ 2,624
Gas Tax Fund	\$ 25,238	\$ 26,069	\$ 64,402
General Fund	\$ 4,965	\$ 4,982	\$ 4,982
Interest	\$ 10,662	\$ 11,196	\$ 3,000
TOTAL REVENUE	\$ 240,410	\$ 242,902	\$ 280,635
TOTAL BALANCE AND REVENUE	\$ 398,172	\$ 415,238	\$ 429,637
OPERATING EXPENSE			
Contractual	\$ 130,000	\$ 139,650	\$ 140,000
Incidental	\$ 55,195	\$ 49,286	\$ 38,380
Personnel	\$ 33,785	\$ 35,930	\$ 43,308
Utilities	\$ 31,500	\$ 33,022	\$ 34,022
TOTAL OPERATING EXPENSE	\$ 250,480	\$ 257,888	\$ 255,710
TOTAL EXPENSE	\$ 250,480	\$ 257,888	\$ 255,710

Maintenance Assessment Districts

Council District: 1

Penasquitos East MAD

Fund: 70225

PENASQUITOS EAST MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 147,692	\$ 157,350	\$ 173,927
TOTAL RESERVE	\$ 147,692	\$ 157,350	\$ 173,927
TOTAL RESERVE	\$ 147,692	\$ 157,350	\$ 173,927
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 398,172	\$ 415,238	\$ 429,637

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 5

Rancho Bernardo MAD

Fund: 70224

Rancho Bernardo MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	0.50		0.50	0.50
Personnel Expense	\$ 37,550	\$	39,919	\$ 43,306
Non-Personnel Expense	\$ 256,682	\$	196,953	\$ 496,681
TOTAL	\$ 294,232	\$	236,872	\$ 539,987

The Rancho Bernardo Maintenance Assessment District (District) was established in July 1983 to provide maintenance for landscaped medians, unpaved medians, and streetscapes. The District maintains 158,547 square feet of landscaped medians, 327,012 square feet of paved medians, 842,022 square feet of various street rights-of-way areas, and 195,349 linear feet of gutters.

The Annual Fiscal Year 2006 Budget was approved by the Rancho Bernardo Maintenance Assessment District Advisory Committee on February 9, 2005.

Assessments were approved by ballot on May 10, 2005 per Council Resolution R-300418 to maintain additional assets and increase the maximum allowable annual assessment amount.

RANCHO BERNARDO MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 90,367	\$ 26,759	\$ 94,151
TOTAL BALANCE	\$ 90,367	\$ 26,759	\$ 94,151
REVENUE			
Assessments	\$ 169,453	\$ 174,537	\$ 364,424
Gas Tax Fund	\$ 32,789	\$ 33,872	\$ 80,212
Interest	\$ 1,623	\$ 1,704	\$ 1,200
TOTAL REVENUE	\$ 203,865	\$ 210,113	\$ 445,836
TOTAL BALANCE AND REVENUE	\$ 294,232	\$ 236,872	\$ 539,987
OPERATING EXPENSE			
Contractual	\$ 134,402	\$ 129,250	\$ 262,332
Incidental	\$ 39,625	\$ 34,039	\$ 35,741
Personnel	\$ 37,550	\$ 39,919	\$ 43,306
Utilities	\$ 33,050	\$ 32,600	\$ 30,010
TOTAL OPERATING EXPENSE	\$ 244,627	\$ 235,808	\$ 371,389
TOTAL EXPENSE	\$ 244,627	\$ 235,808	\$ 371,389

Maintenance Assessment Districts

Council District: 5

Rancho Bernardo MAD

Fund: 70224

RANCHO BERNARDO MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 49,605	\$ 1,064	\$ 168,598
TOTAL RESERVE	\$ 49,605	\$ 1,064	\$ 168,598
TOTAL RESERVE	\$ 49,605	\$ 1,064	\$ 168,598
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 294,232	\$ 236,872	\$ 539,987

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 8

Remington Hills MAD

Fund: 70278

Remington Hills MAD					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.00		0.00		0.00
Personnel Expense	\$	-	\$	-	\$ -
Non-Personnel Expense	\$	-	\$	-	\$ 64,803
TOTAL	\$	-	\$	-	\$ 64,803

The Remington Hills Maintenance Assessment District (District) was established in June 1999 to provide maintenance of rights-of-way, slopes, open space and gutters. In Fiscal Year 2005, the District was part of the larger Northwest Otay Mesa Maintenance Assessment District, which consisted of three sub-districts (1, 2 and 3). In Fiscal Year 2006, Northwest Otay Sub-District #2 was renamed as Remington Hills. The District is located in the area south of State Route 905, east of Interstate 805, and west of Old Otay Mesa Road. Developers are in the process of turning over assets to the City.

The Annual Fiscal Year 2006 Budget is based on anticipated District costs and development of a reserve account for eventual takeover of maintenance areas in Fiscal Year 2008. The District does not have an established citizen advisory committee. Assessments are proposed to increase in accordance with the provisions of the Assessment Engineer's Report.

REMINGTON HILLS MAD	FY 2004* BUDGET ⁽¹⁾	FY 2005* BUDGET ⁽¹⁾	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ -	\$ 41,673
TOTAL BALANCE	\$ -	\$ -	\$ 41,673
REVENUE			
Assessments	\$ -	\$ -	\$ 21,788
Environmental Growth Fund	\$ -	\$ -	\$ 1,192
Interest	\$ -	\$ -	\$ 150
TOTAL REVENUE	\$ -	\$ -	\$ 23,130
TOTAL BALANCE AND REVENUE	\$ -	\$ -	\$ 64,803
OPERATING EXPENSE			
Incidental	\$ -	\$ -	\$ 6,704
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 6,704
TOTAL EXPENSE	\$ -	\$ -	\$ 6,704

Maintenance Assessment Districts

Council District: 8

Remington Hills MAD

Fund: 70278

REMINGTON HILLS MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET ⁽¹⁾	BUDGET ⁽¹⁾	FINAL
RESERVE			
Contingency Reserve	\$ -	\$ -	\$ 58,099
TOTAL RESERVE	\$ -	\$ -	\$ 58,099
TOTAL RESERVE	\$ -	\$ -	\$ 58,099
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ -	\$ -	\$ 64,803

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

(1) In Fiscal Year 2004 and Fiscal Year 2005, the Remington Hills Maintenance Assessment District was part of the Northwest Otay Mesa Maintenance Assessment District. For Fiscal Year 2006, the budget for the newly separated district is shown in this Revenue and Expense Statement. For previous fiscal year budgets [Fiscal Year 2004 and Fiscal Year 2005], refer to Northwest Otay Mesa Maintenance Assessment District in the appropriate budget document.

Maintenance Assessment Districts

Council District: 8

Robinhood Ridge MAD

Fund: 70277

Robinhood Ridge MAD			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	0.15
Personnel Expense	\$ -	\$ -	\$ 12,991
Non-Personnel Expense	\$ -	\$ -	\$ 99,914
TOTAL	\$ -	\$ -	\$ 112,905

The Robinhood Ridge Maintenance Assessment District (District) was established in June 1999 to provide maintenance of 67.25 acres of open space and 157,226 square feet of rights-of-way landscaping. In Fiscal Year 2005, the District was part of the larger Northwest Otay Mesa Maintenance Assessment District, which consisted of three sub-districts (1, 2 and 3). In Fiscal Year 2006, Northwest Otay Zone 3 is renamed as Robinhood Ridge. The District is the neighborhood located along Avenida de las Vistas. Developers are in the process of turning over assets to the City.

The Annual Fiscal Year 2006 Budget was approved by a group of residents representing the property owners, in an advisory capacity, on February 17, 2005. In addition, the citizens approved increasing the assessments in accordance with the maximum authorized assessment allowable in the Assessment Engineer's Report.

ROBINHOOD RIDGE MAD	FY 2004* BUDGET ⁽¹⁾	FY 2005* BUDGET ⁽¹⁾	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ -	\$ 23,209
TOTAL BALANCE	\$ -	\$ -	\$ 23,209
REVENUE			
Assessments	\$ -	\$ -	\$ 86,168
Environmental Growth Fund	\$ -	\$ -	\$ 2,028
Interest	\$ -	\$ -	\$ 1,500
TOTAL REVENUE	\$ -	\$ -	\$ 89,696
TOTAL BALANCE AND REVENUE	\$ -	\$ -	\$ 112,905
OPERATING EXPENSE			
Contractual	\$ -	\$ -	\$ 40,000
Incidental	\$ -	\$ -	\$ 8,726
Personnel	\$ -	\$ -	\$ 12,991
Utilities	\$ -	\$ -	\$ 15,602
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 77,319
TOTAL EXPENSE	\$ -	\$ -	\$ 77,319

Maintenance Assessment Districts

Council District: 8

Robinhood Ridge MAD

Fund: 70277

ROBINHOOD RIDGE MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET ⁽¹⁾	BUDGET ⁽¹⁾	FINAL
RESERVE			
Contingency Reserve	\$ -	\$ -	\$ 35,586
TOTAL RESERVE	\$ -	\$ -	\$ 35,586
TOTAL RESERVE	\$ -	\$ -	\$ 35,586
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ -	\$ -	\$ 112,905

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

(1) In Fiscal Year 2004 and Fiscal Year 2005, the Robinhood Ridge Maintenance Assessment District was part of the Northwest Otay Mesa Maintenance Assessment District. For Fiscal Year 2006, the budget for the newly separated district is shown in this Revenue and Expense Statement. For previous fiscal year budgets [Fiscal Year 2004 and Fiscal Year 2005], refer to Northwest Otay Mesa Maintenance Assessment District in the appropriate budget document.

Maintenance Assessment Districts

Council District: 5

Sabre Springs MAD

Fund: 70221

Sabre Springs MAD					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.30		0.30		0.30
Personnel Expense	\$	22,141	\$	23,950	\$ 25,984
Non-Personnel Expense	\$	157,346	\$	207,443	\$ 240,232
TOTAL	\$	179,487	\$	231,393	\$ 266,216

The Sabre Springs Maintenance Assessment District (District) was established in November 1982 to provide maintenance for landscaped medians, streetscapes, improved open space and natural open space. The District maintains 125,650 square feet of landscaped medians, 71,820 square feet of paved medians, 1.80 acres of landscaped rights-of-way, 23.20 acres of landscaped areas, 641.95 acres of open space, 1.10 acres of landscaped crib walls, and ornamental street lighting along two bridges.

The Annual Fiscal Year 2006 Budget was approved by the Sabre Springs Planning Committee, in an advisory capacity, on January 19, 2005. A reserve fund has been established for repair and replacement of District amenities. In addition, the planning committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

SABRE SPRINGS MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 51,842	\$ 98,892	\$ 109,611
TOTAL BALANCE	\$ 51,842	\$ 98,892	\$ 109,611
REVENUE			
Assessments	\$ 84,870	\$ 88,838	\$ 92,071
Environmental Growth Fund	\$ 17,095	\$ 17,095	\$ 19,361
Gas Tax Fund	\$ 23,551	\$ 24,333	\$ 42,849
Interest	\$ 2,129	\$ 2,235	\$ 2,324
TOTAL REVENUE	\$ 127,645	\$ 132,501	\$ 156,605
TOTAL BALANCE AND REVENUE	\$ 179,487	\$ 231,393	\$ 266,216
OPERATING EXPENSE			
Contractual	\$ 57,750	\$ 54,821	\$ 65,910
Incidental	\$ 19,334	\$ 17,692	\$ 21,938
Personnel	\$ 22,141	\$ 23,950	\$ 25,984
Utilities	\$ 31,094	\$ 32,795	\$ 32,487
TOTAL OPERATING EXPENSE	\$ 130,319	\$ 129,258	\$ 146,319
TOTAL EXPENSE	\$ 130,319	\$ 129,258	\$ 146,319

Maintenance Assessment Districts

Council District: 5

Sabre Springs MAD

Fund: 70221

SABRE SPRINGS MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 49,168	\$ 102,135	\$ 119,897
TOTAL RESERVE	\$ 49,168	\$ 102,135	\$ 119,897
TOTAL RESERVE	\$ 49,168	\$ 102,135	\$ 119,897
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 179,487	\$ 231,393	\$ 266,216

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 5

Scripps/Miramar Ranch MAD

Fund: 70211

Scripps/Miramar Ranch MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	1.00		1.00	1.00
Personnel Expense	\$ 83,382	\$	79,844	\$ 86,613
Non-Personnel Expense	\$ 1,012,529	\$	980,591	\$ 1,059,022
TOTAL	\$ 1,095,911	\$	1,060,435	\$ 1,145,635

The Scripps/Miramar Ranch Maintenance Assessment District (District) was established in May 1981. The District maintains 15,468 square feet of landscaped medians, 3,260 square feet of paved medians, 479 acres of open space areas (including enhanced open space at Hoyt Park, Forrestview Park, and Semillon Park), and two ponds (Evans Pond and Hendrix Pond). Through a transfer from the General Fund, the District also maintains Aviary Park, Cypress Canyon Neighborhood Park, Jerabek Neighborhood Park, Lakeview Neighborhood Park, Jerabek Elementary School Joint Use, Scripps Ranch High School Joint Use, and the Scripps Ranch Library frontage.

The Annual Fiscal Year 2006 Budget was reviewed by a group of property owners representing the Scripps Ranch Civic Association on March 10, 2005. Assessments are indexed by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

SCRIPPS/MIRAMAR RANCH MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 151,961	\$ 113,372	\$ 151,669
TOTAL BALANCE	\$ 151,961	\$ 113,372	\$ 151,669
REVENUE			
Assessments	\$ 751,928	\$ 783,607	\$ 812,425
Environmental Growth Fund	\$ 12,756	\$ 12,756	\$ 14,447
Gas Tax Fund	\$ 2,826	\$ 2,921	\$ 4,658
General Fund	\$ 168,989	\$ 139,955	\$ 154,299
Interest	\$ 7,451	\$ 7,824	\$ 8,137
TOTAL REVENUE	\$ 943,950	\$ 947,063	\$ 993,966
TOTAL BALANCE AND REVENUE	\$ 1,095,911	\$ 1,060,435	\$ 1,145,635
OPERATING EXPENSE			
Contractual	\$ 597,828	\$ 627,046	\$ 785,539
Incidental	\$ 104,358	\$ 96,358	\$ 100,751
Personnel	\$ 83,382	\$ 79,844	\$ 86,613
Utilities	\$ 69,566	\$ 57,500	\$ 59,343
TOTAL OPERATING EXPENSE	\$ 855,134	\$ 860,748	\$ 1,032,246
TOTAL EXPENSE	\$ 855,134	\$ 860,748	\$ 1,032,246

Maintenance Assessment Districts

Council District: 5

Scripps/Miramar Ranch MAD

Fund: 70211

SCRIPPS/MIRAMAR RANCH MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 240,777	\$ 199,687	\$ 113,389
TOTAL RESERVE	\$ 240,777	\$ 199,687	\$ 113,389
TOTAL RESERVE	\$ 240,777	\$ 199,687	\$ 113,389
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 1,095,911	\$ 1,060,435	\$ 1,145,635

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 6

Stonecrest Village MAD

Fund: 70252

Stonecrest Village MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	0.75		0.75	0.70
Personnel Expense	\$ 56,040	\$	59,882	\$ 60,627
Non-Personnel Expense	\$ 677,584	\$	812,823	\$ 908,611
TOTAL	\$ 733,624	\$	872,705	\$ 969,238

The Stonecrest Village Maintenance Assessment District (District) was established in Fiscal Year March 1997 to provide maintenance of landscaped medians, parkways and pavers along West Canyon Avenue, Daley Center Drive and Stonecrest Boulevard, including slopes, riparian trails and open space within the District boundaries. The improvements were largely accepted into the District for maintenance during Fiscal Year 2004. Currently, the District maintains 0.44 acre of landscaped medians, 0.28 acre of hardscaped medians, 2.36 acres of parkways, 0.075 acre of riparian trails, 61.7 acres of open space, 19.7 acres of landscaped slopes, 0.20 acre of streetscape, 0.67 acre of community entry monumentation, and 14 mid-block streetlights.

The Stonecrest Village Maintenance Assessment District Subcommittee of the Master Homeowner's Association approved the Annual Fiscal Year 2006 Budget on January 24, 2005. A reserve fund has been established for paver repair and replacement. In addition, the subcommittee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

STONECREST VILLAGE MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 252,118	\$ 348,287	\$ 427,546
TOTAL BALANCE	\$ 252,118	\$ 348,287	\$ 427,546
REVENUE			
Assessments	\$ 464,658	\$ 506,895	\$ 525,549
Environmental Growth Fund	\$ 2,167	\$ 2,168	\$ 2,455
Gas Tax	\$ 3,610	\$ 3,730	\$ 6,688
Interest	\$ 11,071	\$ 11,625	\$ 7,000
TOTAL REVENUE	\$ 481,506	\$ 524,418	\$ 541,692
TOTAL BALANCE AND REVENUE	\$ 733,624	\$ 872,705	\$ 969,238
OPERATING EXPENSE			
Contractual	\$ 300,000	\$ 330,000	\$ 287,000
Incidental	\$ 72,770	\$ 68,625	\$ 50,195
Personnel	\$ 56,040	\$ 59,882	\$ 60,627
Utilities	\$ 65,050	\$ 62,800	\$ 62,317
TOTAL OPERATING EXPENSE	\$ 493,860	\$ 521,307	\$ 460,139
TOTAL EXPENSE	\$ 493,860	\$ 521,307	\$ 460,139

Maintenance Assessment Districts

Council District: 6

Stonecrest Village MAD

Fund: 70252

STONECREST VILLAGE MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 239,764	\$ 351,398	\$ 509,099
TOTAL RESERVE	\$ 239,764	\$ 351,398	\$ 509,099
TOTAL RESERVE	\$ 239,764	\$ 351,398	\$ 509,099
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 733,624	\$ 872,705	\$ 969,238

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: All

Street Light District #1 MAD

Fund: 70210

Street Light District #1 MAD					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.00		0.00		0.00
Personnel Expense	\$	-	\$	-	\$ -
Non-Personnel Expense	\$	499,001	\$	553,013	\$ 658,503
TOTAL	\$	499,001	\$	553,013	\$ 658,503

The Street Light District No. 1 Maintenance Assessment District (District) was established in July 1970. Within its boundaries, the District includes lights that meet the City standard (general benefit) and lights that provide special benefit beyond the City standard in accordance with City Council Policy 200-18. The District's budget covers the maintenance costs (repair and energy) of both types of lights. Therefore, the City's Street Division contributes its proportionate share of the cost of maintenance to the District each year for the general benefit portion. This cost varies each year, primarily based on differences in repair needs and energy costs from year to year.

Out of 85 original sub-districts, 57 remain and are spread throughout the City. The other 28 sub-districts were incorporated into other Maintenance Assessment Districts that formed after 1970. Assessment costs vary for each sub-district depending on the number and type of lights. Sub-district costs are divided by the amount of Linear Front Footage (LFF) within each sub-district to calculate a rate for each sub-district, with the exception of Sub-District #85, which is divided by the number of benefiting units.

The Annual Fiscal Year 2006 Budget is based on estimated maintenance and energy costs as provided by the General Services Department, Street Division. The District does not have an established advisory committee. All assessments were indexed by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

STREET LIGHT DISTRICT #1 MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 40,799	\$ 76,587	\$ 92,048
TOTAL BALANCE	\$ 40,799	\$ 76,587	\$ 92,048
REVENUE			
Assessments	\$ 285,668	\$ 295,265	\$ 306,131
Interest	\$ 4,000	\$ 4,200	\$ 2,000
Miscellaneous	\$ 168,534	\$ 176,961	\$ 258,324
TOTAL REVENUE	\$ 458,202	\$ 476,426	\$ 566,455
TOTAL BALANCE AND REVENUE	\$ 499,001	\$ 553,013	\$ 658,503
OPERATING EXPENSE			
Incidental	\$ 323,767	\$ 333,087	\$ 321,887
Utilities	\$ 164,581	\$ 172,810	\$ 284,485
TOTAL OPERATING EXPENSE	\$ 488,348	\$ 505,897	\$ 606,372
TOTAL EXPENSE	\$ 488,348	\$ 505,897	\$ 606,372

Maintenance Assessment Districts

Council District: All

Street Light District #1 MAD

Fund: 70210

STREET LIGHT DISTRICT #1 MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
RESERVE			
Contingency Reserve	\$ 10,653	\$ 47,116	\$ 52,131
TOTAL RESERVE	\$ 10,653	\$ 47,116	\$ 52,131
TOTAL RESERVE	\$ 10,653	\$ 47,116	\$ 52,131
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 499,001	\$ 553,013	\$ 658,503

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 3

Talmadge MAD

Fund: 70259

Talmadge MAD					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.08		0.08		0.08
Personnel Expense	\$	5,879	\$	6,389	\$ 6,931
Non-Personnel Expense	\$	358,395	\$	214,871	\$ 224,342
TOTAL	\$	364,274	\$	221,260	\$ 231,273

The Talmadge Maintenance Assessment District (District) was established in July 2000 to fund installation and maintenance of ornamental lighting, decorative gates, landscaping, hardscape features (sidewalks, curbs, gutter, etc.), trees and other community-wide improvements. The District maintains 2,668 square feet of landscaped medians and 1,620 square feet of paved medians. The District is located in the Talmadge neighborhood, situated between Fairmount Avenue and Collwood Boulevard, north of Monroe Avenue. Capital improvements funded by the District are identified in CIP 39-010.0, Talmadge Historic Gate Restoration, Traffic Circle, and Street Lighting Improvements, Fund 702591.

The Annual Fiscal Year 2006 Budget was reviewed by the Talmadge Maintenance Assessment District Advisory Committee on February 22, 2005. Assessments will not be increased by the San Diego Urban Consumer Price Index (SD-CPI-U).

TALMADGE MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 222,208	\$ 87,580	\$ 96,995
TOTAL BALANCE	\$ 222,208	\$ 87,580	\$ 96,995
REVENUE			
Assessments	\$ 128,102	\$ 128,262	\$ 128,262
Gas Tax Fund	\$ -	\$ 518	\$ 920
Interest	\$ 13,964	\$ 4,900	\$ 5,096
TOTAL REVENUE	\$ 142,066	\$ 133,680	\$ 134,278
TOTAL BALANCE AND REVENUE	\$ 364,274	\$ 221,260	\$ 231,273
CAPITAL IMPROVEMENTS PROGRAM (CIP)			
Capital Improvements Program	\$ -	\$ 75,000	\$ 125,000
TOTAL CIP EXPENSE	\$ -	\$ 75,000	\$ 125,000
OPERATING EXPENSE			
Contractual	\$ 10,000	\$ 5,000	\$ 17,803
Incidental	\$ 15,563	\$ 20,918	\$ 10,319
Personnel	\$ 5,879	\$ 6,389	\$ 6,931

Maintenance Assessment Districts

Council District: 3

Talmadge MAD

Fund: 70259

TALMADGE MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
OPERATING EXPENSE			
Utilities	\$ 10,175	\$ 9,540	\$ 8,037
TOTAL OPERATING EXPENSE	\$ 41,617	\$ 41,847	\$ 43,090
TOTAL EXPENSE	\$ 41,617	\$ 116,847	\$ 168,090
RESERVE			
Contingency Reserve	\$ 322,657	\$ 104,413	\$ 63,183
TOTAL RESERVE	\$ 322,657	\$ 104,413	\$ 63,183
TOTAL RESERVE	\$ 322,657	\$ 104,413	\$ 63,183
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 364,274	\$ 221,260	\$ 231,273

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 7

Tierrasanta MAD

Fund: 70214

Tierrasanta MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	1.00		1.00	1.00
Personnel Expense	\$ 75,142	\$	79,844	\$ 86,613
Non-Personnel Expense	\$ 1,136,719	\$	1,472,484	\$ 1,570,090
TOTAL	\$ 1,211,861	\$	1,552,328	\$ 1,656,703

The Tierrasanta Maintenance Assessment District (District) was established in August 1972 to provide maintenance for landscaped center medians, open space and various streetlights and signs. The District maintains 232,145 square feet of landscaped medians, 204,743 square feet of paved medians, and 799.63 acres of dedicated open space (containing trees, vegetation, walking trails, picnic areas, benches and drainage facilities). Through a transfer from the General Fund, the District maintains several parks within its boundaries, including Tierrasanta Community Park, Villa Monserate Neighborhood Park, Roadrunner Neighborhood Park, Villa Norte Neighborhood Park, Farb Middle School Joint Use, Tierrasanta Elementary School Joint Use, Serra High School Joint Use, Kumeyaay Elementary School Joint Use, DePortola Middle School Joint Use, Vista Grande Elementary School Joint Use, and the Tierrasanta Library frontage.

On March 2, 2005, the Tierrasanta Open Space Maintenance Assessment District Advisory Committee approved the Annual Fiscal Year 2006 Budget. In addition, the advisory committee approved increasing assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

TIERRASANTA MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 350,187	\$ 635,583	\$ 664,633
TOTAL BALANCE	\$ 350,187	\$ 635,583	\$ 664,633
REVENUE			
Assessments	\$ 542,749	\$ 560,912	\$ 581,504
Environmental Growth Fund	\$ 24,153	\$ 24,153	\$ 24,117
Gas Tax Fund	\$ 43,967	\$ 45,923	\$ 87,135
General Fund	\$ 232,147	\$ 267,757	\$ 287,314
Interest	\$ 18,658	\$ 18,000	\$ 12,000
TOTAL REVENUE	\$ 861,674	\$ 916,745	\$ 992,070
TOTAL BALANCE AND REVENUE	\$ 1,211,861	\$ 1,552,328	\$ 1,656,703
OPERATING EXPENSE			
Contractual	\$ 457,000	\$ 618,700	\$ 565,200
Incidental	\$ 108,346	\$ 122,507	\$ 120,954
Personnel	\$ 75,142	\$ 79,844	\$ 86,613

Maintenance Assessment Districts

Council District: 7

Tierrasanta MAD

Fund: 70214

TIERRASANTA MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
OPERATING EXPENSE			
Utilities	\$ 155,335	\$ 174,395	\$ 228,542
TOTAL OPERATING EXPENSE	\$ 795,823	\$ 995,446	\$ 1,001,309
TOTAL EXPENSE	\$ 795,823	\$ 995,446	\$ 1,001,309
RESERVE			
Contingency Reserve	\$ 416,038	\$ 556,882	\$ 655,394
TOTAL RESERVE	\$ 416,038	\$ 556,882	\$ 655,394
TOTAL RESERVE	\$ 416,038	\$ 556,882	\$ 655,394
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 1,211,861	\$ 1,552,328	\$ 1,656,703

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 1

Torrey Highlands MAD

Fund: 70258

Torrey Highlands MAD			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	0.75
Personnel Expense	\$ -	\$ -	\$ 64,959
Non-Personnel Expense	\$ -	\$ 120,001	\$ 351,098
TOTAL	\$ -	\$ 120,001	\$ 416,057

The Torrey Highlands Maintenance Assessment District (District) was established on July 27, 2004, to provide maintenance of specified landscaped and hardscaped medians; landscaped rights-of way; adjacent slopes; sidewalks; gutters; and brow ditches within the District. The maintenance areas are located along five primary corridors: Carmel Valley Road, Carmel Mountain Road, Camino Del Sur, Torrey Meadows Drive, and Torrey Santa Fe Road. Most of the District is in Zone 1, which provides for the maintenance of the primary arterials in Torrey Highlands. Those parcels that take their access from Torrey Meadows Drive or Torrey Santa Fe Drive are within Zone 2, while the future Rhodes Crossing development is located within Zone 3.

The Annual Fiscal Year 2006 Budget is based on anticipated District costs, and annual assessments are based on the assets expected to be on-line during Fiscal Year 2006. A citizen advisory committee is currently being formed.

TORREY HIGHLANDS MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ -	\$ 53,697
TOTAL BALANCE	\$ -	\$ -	\$ 53,697
REVENUE			
Assessments	\$ -	\$ 120,001	\$ 320,727
Environmental Growth Fund	\$ -	\$ -	\$ 176
Gas Tax Fund	\$ -	\$ -	\$ 40,457
Interest	\$ -	\$ -	\$ 1,000
TOTAL REVENUE	\$ -	\$ 120,001	\$ 362,360
TOTAL BALANCE AND REVENUE	\$ -	\$ 120,001	\$ 416,057
OPERATING EXPENSE			
Contractual	\$ -	\$ 5,417	\$ 158,124
Incidental	\$ -	\$ 62,936	\$ 105,338
Personnel	\$ -	\$ -	\$ 64,959
Utilities	\$ -	\$ 900	\$ 22,426
TOTAL OPERATING EXPENSE	\$ -	\$ 69,253	\$ 350,847
TOTAL EXPENSE	\$ -	\$ 69,253	\$ 350,847

Maintenance Assessment Districts

Council District: 1

Torrey Highlands MAD

Fund: 70258

TORREY HIGHLANDS MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ -	\$ 50,748	\$ 65,210
TOTAL RESERVE	\$ -	\$ 50,748	\$ 65,210
TOTAL RESERVE	\$ -	\$ 50,748	\$ 65,210
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ -	\$ 120,001	\$ 416,057

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 1

Torrey Hills MAD

Fund: 70254

Torrey Hills MAD				
	FY 2004 BUDGET		FY 2005 BUDGET	FY 2006 FINAL
Positions	1.00		1.00	1.00
Personnel Expense	\$ 74,383	\$	79,844	\$ 86,613
Non-Personnel Expense	\$ 938,880	\$	1,502,126	\$ 2,031,567
TOTAL	\$ 1,013,263	\$	1,581,970	\$ 2,118,180

The Torrey Hills Maintenance Assessment District (District) was established in July 1996 to provide maintenance for landscaped and paved medians, landscaped rights-of-way, paved rights-of-way, landscaped slopes, natural open space areas, and street gutters. The Torrey Hills Maintenance Assessment District was formerly known as Sorrento Hills Maintenance Assessment District, but the District name was changed as a result of prior City Council action. At build-out, the District will maintain 155,000 square feet of landscaped medians, 81,500 square feet of paved medians, 7.07 acres of landscaped rights-of-way, 8.42 acres of paved rights-of-way, 97.58 acres of landscaped slopes, 31.57 acres of natural open space and 38,750 linear feet of gutters.

The Annual Fiscal Year 2006 Budget is based on current and estimated costs to maintain improvements. Some assets were turned over from the owners/developers starting in Fiscal Year 2000, but most improvements are to be turned over to the District during Fiscal Years 2005 and 2006. The Torrey Hills Community Planning Committee, in an advisory capacity, approved the budget on February 15, 2005. The Fiscal Year 2006 annual assessment was increased to the maximum allowable rate cost which was indexed by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

TORREY HILLS MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 383,019	\$ 851,317	\$ 1,108,691
TOTAL BALANCE	\$ 383,019	\$ 851,317	\$ 1,108,691
REVENUE			
Assessments	\$ 582,441	\$ 681,117	\$ 938,526
Environmental Growth Fund	\$ 3,439	\$ 3,439	\$ 3,895
Gas Tax Fund	\$ 28,959	\$ 29,922	\$ 52,068
Interest	\$ 15,405	\$ 16,175	\$ 15,000
TOTAL REVENUE	\$ 630,244	\$ 730,653	\$ 1,009,489
TOTAL BALANCE AND REVENUE	\$ 1,013,263	\$ 1,581,970	\$ 2,118,180
OPERATING EXPENSE			
Contractual	\$ 248,885	\$ 471,278	\$ 745,173
Incidental	\$ 73,901	\$ 89,794	\$ 121,416
Personnel	\$ 74,383	\$ 79,844	\$ 86,613

Maintenance Assessment Districts

Council District: 1

Torrey Hills MAD

Fund: 70254

TORREY HILLS MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
OPERATING EXPENSE			
Utilities	\$ 107,581	\$ 133,279	\$ 266,898
TOTAL OPERATING EXPENSE	\$ 504,750	\$ 774,195	\$ 1,220,100
TOTAL EXPENSE	\$ 504,750	\$ 774,195	\$ 1,220,100
RESERVE			
Contingency Reserve	\$ 508,513	\$ 807,775	\$ 898,080
TOTAL RESERVE	\$ 508,513	\$ 807,775	\$ 898,080
TOTAL RESERVE	\$ 508,513	\$ 807,775	\$ 898,080
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 1,013,263	\$ 1,581,970	\$ 2,118,180

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 3

University Heights MAD

Fund: 70273

University Heights MAD			
	FY 2004 BUDGET	FY 2005 BUDGET	FY 2006 FINAL
Positions	0.00	0.00	0.05
Personnel Expense	\$ -	\$ -	\$ 4,332
Non-Personnel Expense	\$ -	\$ -	\$ 68,135
TOTAL	\$ -	\$ -	\$ 72,467

The University Heights Maintenance Assessment District (District) was established in July 1987 to provide maintenance and installation of street trees, benches, and enhanced streetlights within the District boundaries. In Fiscal Year 2005, the District was part of the larger Mid-City Maintenance Assessment District, which consisted of five sub-districts (1, 2, 4, 12, and 13). In Fiscal Year 2006, Mid-City Sub-District #4 is renamed as University Heights. The District is located on Adams Avenue (from Mission Cliff Drive to Florida Street) and Park Boulevard (from Adams Avenue to Mission Avenue).

The Annual Fiscal Year 2006 Budget is based on current maintenance costs as was approved by the citizen advisory committee on February 9, 2005. A reserve fund has been established for repair and replacement of District amenities. In addition, the advisory committee approved increasing the assessments by the 3.68% San Diego Urban Consumer Price Index (SD-CPI-U).

UNIVERSITY HEIGHTS MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ -	\$ -	\$ 37,162
TOTAL BALANCE	\$ -	\$ -	\$ 37,162
REVENUE			
Assessments	\$ -	\$ -	\$ 34,180
Interest	\$ -	\$ -	\$ 1,125
TOTAL REVENUE	\$ -	\$ -	\$ 35,305
TOTAL BALANCE AND REVENUE	\$ -	\$ -	\$ 72,467
OPERATING EXPENSE			
Contractual	\$ -	\$ -	\$ 22,430
Incidental	\$ -	\$ -	\$ 4,586
Personnel	\$ -	\$ -	\$ 4,332
Utilities	\$ -	\$ -	\$ 10,736
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 42,084
TOTAL EXPENSE	\$ -	\$ -	\$ 42,084

Maintenance Assessment Districts

Council District: 3

University Heights MAD

Fund: 70273

UNIVERSITY HEIGHTS MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ -	\$ -	\$ 30,383
TOTAL RESERVE	\$ -	\$ -	\$ 30,383
TOTAL RESERVE	\$ -	\$ -	\$ 30,383
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ -	\$ -	\$ 72,467

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

(1) In Fiscal Year 2004 and Fiscal Year 2005, the University Heights Maintenance Assessment District was part of the Mid City Maintenance Assessment District. For Fiscal Year 2006, the budget for the newly separated district is shown in this Revenue and Expense Statement. For previous fiscal year budgets [Fiscal Year 2004 and Fiscal Year 2005], refer to Mid City Maintenance Assessment District in the appropriate budget document.

Maintenance Assessment Districts

Council District: 2 and 3

Washington Street MAD

Fund: 70243

Washington Street MAD					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.05		0.05		0.05
Personnel Expense	\$	3,764	\$	3,995	\$ 4,332
Non-Personnel Expense	\$	73,304	\$	85,514	\$ 101,623
TOTAL	\$	77,068	\$	89,509	\$ 105,955

The Washington Street Maintenance Assessment District (District) was established in July 1993 to provide maintenance for the landscaping improvements on the Washington Street center islands. For Fiscal Year 2006, the District will maintain 17,058 square feet of landscaped medians, 4,589 square feet of hardscaped medians, 44,000 square feet of landscaped slopes, 1,120 square feet of street trees and 10,000 square feet of hardscaped sidewalks. In addition, the District maintains 3,611 linear feet of median gutters.

The Annual Fiscal Year 2006 Budget was approved by the Mission Hills Business Improvement Association, in an advisory capacity, on March 2, 2005. A reserve fund has been established for repair and replacement of District amenities. The advisory committee decided not to raise assessments by the San Diego Urban Consumer Price Index (SD-CPI-U).

WASHINGTON STREET MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 34,816	\$ 45,808	\$ 60,146
TOTAL BALANCE	\$ 34,816	\$ 45,808	\$ 60,146
REVENUE			
Assessments	\$ 37,879	\$ 39,162	\$ 39,162
Gas Tax Fund	\$ 3,130	\$ 3,234	\$ 5,247
Interest	\$ 1,243	\$ 1,305	\$ 1,400
TOTAL REVENUE	\$ 42,252	\$ 43,701	\$ 45,809
TOTAL BALANCE AND REVENUE	\$ 77,068	\$ 89,509	\$ 105,955
OPERATING EXPENSE			
Contractual	\$ 26,459	\$ 27,659	\$ 23,164
Incidental	\$ 6,046	\$ 6,213	\$ 5,443
Personnel	\$ 3,764	\$ 3,995	\$ 4,332
Utilities	\$ 4,612	\$ 5,596	\$ 4,732
TOTAL OPERATING EXPENSE	\$ 40,881	\$ 43,463	\$ 37,671
TOTAL EXPENSE	\$ 40,881	\$ 43,463	\$ 37,671

Maintenance Assessment Districts

Council District: 2 and 3

Washington Street MAD

Fund: 70243

WASHINGTON STREET MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 36,187	\$ 46,046	\$ 68,284
TOTAL RESERVE	\$ 36,187	\$ 46,046	\$ 68,284
TOTAL RESERVE	\$ 36,187	\$ 46,046	\$ 68,284
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 77,068	\$ 89,509	\$ 105,955

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.

Maintenance Assessment Districts

Council District: 4

Webster-Federal Boulevard MAD

Fund: 70251

Webster-Federal Boulevard MAD					
	FY 2004 BUDGET		FY 2005 BUDGET		FY 2006 FINAL
Positions	0.07		0.07		0.07
Personnel Expense	\$	5,270	\$	5,589	\$ 6,061
Non-Personnel Expense	\$	88,123	\$	100,331	\$ 106,930
TOTAL	\$	93,393	\$	105,920	\$ 112,991

The Webster-Federal Boulevard Maintenance Assessment District (District) was established in December 1995 to provide maintenance of 18,000 square feet of landscaped medians and 7,486 square feet of hardscaped medians on Federal Boulevard from Euclid Avenue to 47th Street.

The Annual Fiscal Year 2006 Budget was approved by the Webster-Federal Maintenance Assessment District Advisory Committee on February 15, 2005. A reserve fund has been established for repair and replacement of District amenities. An assessment increase by the San Diego Urban Consumer Price Index (SD-CPI-U) is not permitted.

WEBSTER-FEDERAL BOULEVARD MAD	FY 2004* BUDGET	FY 2005* BUDGET	FY 2006* FINAL
BEGINNING BALANCE AND RESERVE			
Balance from Prior Year	\$ 68,580	\$ 81,093	\$ 85,677
TOTAL BALANCE	\$ 68,580	\$ 81,093	\$ 85,677
REVENUE			
Assessments	\$ 18,709	\$ 18,709	\$ 18,709
Gas Tax Fund	\$ 3,434	\$ 3,448	\$ 5,828
Interest	\$ 2,670	\$ 2,670	\$ 2,777
TOTAL REVENUE	\$ 24,813	\$ 24,827	\$ 27,314
TOTAL BALANCE AND REVENUE	\$ 93,393	\$ 105,920	\$ 112,991
OPERATING EXPENSE			
Contractual	\$ 4,830	\$ 5,072	\$ 12,514
Incidental	\$ 3,142	\$ 2,957	\$ 2,959
Personnel	\$ 5,270	\$ 5,589	\$ 6,061
Utilities	\$ 3,582	\$ 3,765	\$ 2,229
TOTAL OPERATING EXPENSE	\$ 16,824	\$ 17,383	\$ 23,763
TOTAL EXPENSE	\$ 16,824	\$ 17,383	\$ 23,763

Maintenance Assessment Districts

Council District: 4

Webster-Federal Boulevard MAD

Fund: 70251

WEBSTER-FEDERAL BOULEVARD MAD	FY 2004*	FY 2005*	FY 2006*
	BUDGET	BUDGET	FINAL
RESERVE			
Contingency Reserve	\$ 76,569	\$ 88,537	\$ 89,228
TOTAL RESERVE	\$ 76,569	\$ 88,537	\$ 89,228
TOTAL RESERVE	\$ 76,569	\$ 88,537	\$ 89,228
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 93,393	\$ 105,920	\$ 112,991

* At the time of publication audited financial statements for Fiscal Year 2004 were not available. Therefore, the Fiscal Years 2004 and 2005 columns reflect final budget amounts from the Fiscal Year 2004 and 2005 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.